

**Section IV**

**PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR;  
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**

**Note.**

1. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

## Chapter 19

PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK;  
PASTRYCOOKS' PRODUCTS**Notes.**

1. This Chapter does not cover:
  - (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
  - (c) Medicaments or other products of Chapter 30.
2. For the purposes of heading 19.01:
  - (a) The term "groats" means cereal groats of Chapter 11;
  - (b) The terms "flour" and "meal" mean:
    - (1) Cereal flour and meal of Chapter 11, and
    - (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).
3. Heading 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).
4. For the purpose of heading 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
19.01		<b>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.</b>			
1901.10		<b>-Preparations for infant use, put up for retail sale</b>			
1901.10.10 00		---Food preparations of flour, meal, starch or malt extract	KGM	6%	UST, CCCT, LDCT, MT, CIAT, CT, CRT: Free GPT: 3%
1901.10.20 00		---Food preparations of goods of headings 04.01 to 04.04 containing more than 10% on a dry weight basis of milk solids	KGM	9.5%	UST, CCCT, LDCT, MT, CIAT, CT, CRT: Free
1901.10.90		---Other		9.5%	UST, CCCT, LDCT, MT, CIAT, CT, CRT: Free
	10	----Malt extract .....	KGM		
	90	----Other .....	KGM		
1901.20		<b>-Mixes and doughs for the preparation of bakers' wares of heading 19.05</b>			
		---In packages of a weight not exceeding 11.34 kg each:			
1901.20.11		---Containing more than 25% by weight of butterfat, not put up for retail sale, within access commitment		4%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
		----Mixes:			
	11	----Cereal cake mixes .....	KGM		
	19	----Other .....	KGM		
	20	----Doughs.....	KGM		
1901.20.12		---Containing more than 25% by weight of butterfat, not put up for retail sale, over access commitment		246% but not less than \$2.85/kg	
		----Mixes:			
	11	----Cereal cake mixes .....	KGM		
	19	----Other .....	KGM		
	20	----Doughs.....	KGM		
1901.20.13		---Other, containing 25% or more by weight of wheat, within access commitment		4%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
		----Mixes:			
	11	----Cake .....	KGM		
	19	----Other .....	KGM		
	20	----Doughs.....	KGM		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1901.20.14		--- -Other, in packages of a weight not exceeding 454 g each, containing 25% or more by weight of wheat, over access commitment; Frozen, for bread, buns, rolls and pizza crusts, in packages of a weight not exceeding 900 g each, containing 25% or more by weight of wheat, over access commitment		4%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 4%
		---- -Mixes:			
	11	----- -Cake.....	KGM		
	19	----- -Other.....	KGM		
	20	----- -Doughs.....	KGM		
1901.20.15		--- -Other, containing 25% or more by weight of wheat, over access commitment		11.93¢/kg plus 8.5%	UST, LDCT, MT, CT, CRT: Free
		---- -Mixes:			
	11	----- -Cake.....	KGM		
	19	----- -Other.....	KGM		
	20	----- -Doughs.....	KGM		
1901.20.19		--- -Other		6%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
		---- -Mixes:			
	11	----- -Cereal cake mixes.....	KGM		
	19	----- -Other.....	KGM		
	20	----- -Doughs.....	KGM		
		-- -In bulk or in packages of a weight exceeding 11.34 kg each:			
1901.20.21		--- -Containing more than 25% by weight of butterfat, not put up for retail sale, within access commitment		3%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
		---- -Mixes:			
	11	----- -Cereal cake mixes.....	KGM		
	19	----- -Other.....	KGM		
	20	----- -Doughs.....	KGM		
1901.20.22		--- -Containing more than 25% by weight of butterfat, not put up for retail sale, over access commitment		244% but not less than \$2.83/kg	
		---- -Mixes:			
	11	----- -Cereal cake mixes.....	KGM		
	19	----- -Other.....	KGM		
	20	----- -Doughs.....	KGM		
1901.20.23		--- -Other, containing 25% or more by weight of wheat, within access commitment		3%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
		---- -Mixes:			
	11	----- -Cake.....	KGM		
	19	----- -Other.....	KGM		
	20	----- -Doughs.....	KGM		
1901.20.24		--- -Other, containing 25% or more by weight of wheat, over access commitment		11.93¢/kg plus 6%	UST, LDCT, MT, CT, CRT: Free
		---- -Mixes:			
	11	----- -Cake.....	KGM		
	19	----- -Other.....	KGM		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	20	----Doughs.....	KGM		
1901.20.29		----Other		4.5%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
		----Mixes:			
	11	-----Cereal cake mixes .....	KGM		
	19	-----Other.....	KGM		
	20	----Doughs.....	KGM		
<b>1901.90</b>		<b>-Other</b>			
		--Malt extract:			
1901.90.11	00	----Within access commitment	KGM	8.5%	UST, CCCT, LDCT, MT, CT, CRT: Free NZT: 3.5% AUT: 3.5%
1901.90.12	00	----Over access commitment	KGM	19.78¢/kg plus 17%	UST, LDCT, MT, CT, CRT: Free
1901.90.20		--Food preparations of flour, meal, starch or malt extract		4.5%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 4.5%
		----In packages of a weight not exceeding 11.34 kg each:			
	11	-----Food drink preparations, powdered .....	KGM		
	12	-----Beer brewing kits .....	KGM		
	19	-----Other.....	KGM		
		----In bulk or in packages of a weight exceeding 11.34 kg each:			
	21	-----Malted milk mix, powdered .....	KGM		
	22	-----Food drink preparations, powdered .....	KGM		
	29	-----Other.....	KGM		
		--Food preparations of goods of headings 04.01 to 04.04, containing more than 10% but less than 50% on a dry weight basis of milk solids:			
1901.90.31	00	----Ice cream mixes or ice milk mixes, within access commitment	KGM	6.5%	UST, CCCT, LDCT, CT, CRT: Free GPT: 5%
1901.90.32	00	----Ice cream mixes or ice milk mixes, over access commitment	KGM	267.5% but not less than \$1.16/kg	
1901.90.33		----Other, not put up for retail sale, within access commitment		6.5%	UST, CCCT, LDCT, CT, CRT: Free GPT: 5%
	10	-----Prepared puddings.....	KGM		
	90	-----Other.....	KGM		
1901.90.34		----Other, not put up for retail sale, over access commitment		250.5% but not less than \$2.91/kg	
	10	-----Prepared puddings.....	KGM		
	90	-----Other.....	KGM		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1901.90.39		---Other		9.5%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 5%
	10	---- <i>Prepared puddings</i> .....	KGM		
	90	---- <i>Other</i> .....	KGM		
1901.90.40		--Food preparations of goods of headings 04.01 to 04.04, containing 10% or less on a dry weight basis of milk solids		9.5%	UST, CCCT, LDCT, CT, CRT: Free GPT: 5%
	10	---- <i>Prepared puddings</i> .....	KGM		
	90	---- <i>Other</i> .....	KGM		
		--Food preparations of goods of headings 04.01 to 04.04, containing 50 % or more on a dry weight basis of milk solids:			
1901.90.51	00	---Ice cream mixes or ice milk mixes, within access commitment	KGM	6.5%	UST, CCCT, LDCT, CT, CRT: Free GPT: 5%
1901.90.52	00	---Ice cream mixes or ice milk mixes, over access commitment	KGM	267.5% but not less than \$1.16/kg	
1901.90.53	00	---Other, not put up for retail sale, within access commitment	KGM	6.5%	UST, CCCT, LDCT, CT, CRT: Free GPT: 5%
1901.90.54	00	---Other, not put up for retail sale, over access commitment	KGM	250.5% but not less than \$2.91/kg	
1901.90.59	00	---Other	KGM	9.5%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 5%
<b>19.02</b>		<b>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.</b>			
		<b>-Uncooked pasta, not stuffed or otherwise prepared:</b>			
<b>1902.11</b>		<b>--Containing eggs</b>			
1902.11.10		--Containing 25% or more by weight of wheat, within access commitment		4%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 4% CIAT: 4%
	10	---- <i>Fresh</i> .....	KGM		
	20	---- <i>Frozen</i> .....	KGM		
	30	---- <i>Dried</i> .....	KGM		
		--Containing 25% or more by weight of wheat, over access commitment:			

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1902.11.21		---In packages of a weight not exceeding 2.3 kg each		4%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 4%
	10	---- <i>-Fresh</i> .....	KGM		
	20	---- <i>-Frozen</i> .....	KGM		
	30	---- <i>-Dried</i> .....	KGM		
1902.11.29		---Other		16.27¢/kg plus 8.5%	UST, LDCT, MT, CT, CRT: Free
	10	---- <i>-Fresh</i> .....	KGM		
	20	---- <i>-Frozen</i> .....	KGM		
	30	---- <i>-Dried</i> .....	KGM		
1902.11.90		--Other		6%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 4% CIAT: 4%
	10	---- <i>-Fresh</i> .....	KGM		
	20	---- <i>-Frozen</i> .....	KGM		
	30	---- <i>-Dried</i> .....	KGM		
<b>1902.19</b>		<b>--Other</b>			
		--Low protein or protein-free pasta, certified by Health Canada as special low protein or protein-free dietary products:			
1902.19.11		---Containing 25% or more by weight of wheat, within access commitment		Free	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free
	10	---- <i>-Fresh</i> .....	KGM		
	20	---- <i>-Frozen</i> .....	KGM		
	30	---- <i>-Dried</i> .....	KGM		
1902.19.12		---Containing 25% or more by weight of wheat, over access commitment		Free	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free
	10	---- <i>-Fresh</i> .....	KGM		
	20	---- <i>-Frozen</i> .....	KGM		
	30	---- <i>-Dried</i> .....	KGM		
1902.19.19		---Other		Free	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free
	10	---- <i>-Fresh</i> .....	KGM		
	20	---- <i>-Frozen</i> .....	KGM		
	30	---- <i>-Dried</i> .....	KGM		
		--Other, containing flour and water only:			
1902.19.21		---Containing 25% or more by weight of wheat, within access commitment		Free	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free
	10	---- <i>-Fresh</i> .....	KGM		
	20	---- <i>-Frozen</i> .....	KGM		
	30	---- <i>-Dried</i> .....	KGM		
1902.19.22		---Containing 25% or more by weight of wheat, in packages of a weight not exceeding 2.3 kg each, over access commitment		Free	UST, CCCT, LDCT, GPT, MT, MUST, CT, CRT: Free
	10	---- <i>-Fresh</i> .....	KGM		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	20	-----Frozen .....	KGM		
	30	-----Dried .....	KGM		
1902.19.23		---Other, containing 25% or more by weight of wheat, over access commitment		16.27¢/kg	UST, LDCT, MT, CT, CRT: Free
	10	-----Fresh .....	KGM		
	20	-----Frozen .....	KGM		
	30	-----Dried .....	KGM		
1902.19.29		---Other		Free	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free
	10	-----Fresh .....	KGM		
	20	-----Frozen .....	KGM		
	30	-----Dried .....	KGM		
		--Other:			
1902.19.91		---Containing 25% or more by weight of wheat, within access commitment		4%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 4% CIAT: 4%
	10	-----Fresh .....	KGM		
	20	-----Frozen .....	KGM		
	30	-----Dried .....	KGM		
1902.19.92		---Containing 25% or more by weight of wheat, in packages of a weight not exceeding 2.3 kg each, over access commitment		4%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 4%
	10	-----Fresh .....	KGM		
	20	-----Frozen .....	KGM		
	30	-----Dried .....	KGM		
1902.19.93		---Other, containing 25% or more by weight of wheat, over access commitment		16.27¢/kg plus 8.5%	UST, LDCT, MT, CT, CRT: Free
	10	-----Fresh .....	KGM		
	20	-----Frozen .....	KGM		
	30	-----Dried .....	KGM		
1902.19.99		---Other		6%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 4% CIAT: 4%
	10	-----Fresh .....	KGM		
	20	-----Frozen .....	KGM		
	30	-----Dried .....	KGM		
<b>1902.20.00</b>		<b>-Stuffed pasta, whether or not cooked or otherwise prepared</b>		11%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 10%
	10	-----In air-tight containers .....	KGM		
	90	-----Other .....	KGM		
<b>1902.30</b>		<b>-Other pasta</b>			
		---Low protein or protein-free pasta, without meat, certified by Health Canada as special low protein or protein-free dietary products:			



## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1902.30.11		---Containing 25% or more by weight of wheat, within access commitment		Free	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free
	10	---- <i>-In air-tight containers</i> .....	KGM		
	90	---- <i>-Other</i> .....	KGM		
1902.30.12		---Containing 25% or more by weight of wheat, over access commitment		Free	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free
	10	---- <i>-In air-tight containers</i> .....	KGM		
	90	---- <i>-Other</i> .....	KGM		
1902.30.19		---Other		Free	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free
	10	---- <i>-In air-tight containers</i> .....	KGM		
	90	---- <i>-Other</i> .....	KGM		
1902.30.20		--Other, containing 25% or more by weight of wheat, without meat, within access commitment		4%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 4%
	10	---- <i>-In air-tight containers</i> .....	KGM		
	90	---- <i>-Other</i> .....	KGM		
		--Other, containing 25% or more by weight of wheat, without meat, over access commitment:			
1902.30.31		---In packages of a weight not exceeding 2.3 kg each		4%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 4%
	10	---- <i>-In air-tight containers</i> .....	KGM		
	90	---- <i>-Other</i> .....	KGM		
1902.30.39		---Other		4.01¢/kg plus 8.5%	UST, LDCT, MT, CT, CRT: Free
	10	---- <i>-In air-tight containers</i> .....	KGM		
	90	---- <i>-Other</i> .....	KGM		
1902.30.40		--Other, without meat		6%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 4%
	10	---- <i>-In air-tight containers</i> .....	KGM		
	90	---- <i>-Other</i> .....	KGM		
1902.30.50		--With meat		11%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 10%
	10	---- <i>-In air-tight containers</i> .....	KGM		
	90	---- <i>-Other</i> .....	KGM		
<b>1902.40</b>		<b>-Couscous</b>			
1902.40.10 00		--In packages of a weight not exceeding 11.34 kg each	KGM	5.5%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 5% CIAT: 5%

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1902.40.20	00	-- -In bulk or in packages of a weight exceeding 11.34 kg each	KGM	4.5%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3% CIAT: 3%
<b>1903.00.00</b>	00	<b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.</b>	KGM	Free	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free
<b>19.04</b>		<b>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.</b>			
<b>1904.10</b>		<b>-Prepared foods obtained by the swelling or roasting of cereals or cereal products</b>			
1904.10.10	--	-Containing 25% or more by weight of wheat, within access commitment		4%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
	10	-----Containing cane and/or beet sugar .....	KGM		
	90	-----Other .....	KGM		
	--	-Containing 25% or more by weight of wheat, over access commitment:			
1904.10.21	---	-In packages of a weight not exceeding 454 g each		4%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 4%
	10	-----Containing cane and/or beet sugar .....	KGM		
	90	-----Other .....	KGM		
1904.10.29	---	-Other		11.64¢/kg plus 8.5%	UST, LDCT, MT, CT, CRT: Free
	10	-----Containing cane and/or beet sugar .....	KGM		
	90	-----Other .....	KGM		
1904.10.30	--	-Of barley, within access commitment		4%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
	10	-----Containing cane and/or beet sugar .....	KGM		
	90	-----Other .....	KGM		
	--	-Of barley, over access commitment:			
1904.10.41	---	-Breakfast cereals, in packages of a weight not exceeding 454 g each		4%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
	10	-----Containing cane and/or beet sugar .....	KGM		
	90	-----Other .....	KGM		
1904.10.49	---	-Other		12.6¢/kg plus 8.5%	UST, LDCT, MT, CT, CRT: Free
	10	-----Containing cane and/or beet sugar .....	KGM		
	90	-----Other .....	KGM		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1904.10.90	--	-Other		6%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
	10	---- -Containing cane and/or beet sugar .....	KGM		
	90	---- -Other .....	KGM		
<b>1904.20</b>		<b>-Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals</b>			
1904.20.10	00 --	-Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, within access commitment	KGM	4%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
	--	-Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, over access commitment:			
1904.20.21	00 ---	-In packages of a weight not exceeding 454 g each	KGM	4%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 4%
1904.20.29	00 ---	-Other	KGM	9.17¢/kg plus 8.5%	UST, LDCT, MT, CT, CRT: Free
1904.20.30	00 --	-Of barley, in packages of a weight not exceeding 11.34 kg each, within access commitment	KGM	4%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
	--	-Of barley, in packages of a weight not exceeding 11.34 kg each, over access commitment:			
1904.20.41	00 ---	-Breakfast cereals, in packages of a weight not exceeding 454 g each	KGM	4%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
1904.20.49	00 ---	-Other	KGM	9.95¢/kg plus 8.5%	UST, LDCT, MT, CT, CRT: Free
1904.20.50	--	-Other, in packages of a weight not exceeding 11.34 kg each		6%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
	10	---- -"Musli" type breakfast cereals .....	KGM		
	90	---- -Other .....	KGM		
	--	-In bulk or in packages of a weight exceeding 11.34 kg each:			
1904.20.61	00 ---	-Containing 25% or more by weight of wheat, within access commitment	KGM	3%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
1904.20.62	00 ---	-Containing 25% or more by weight of wheat, over access commitment	KGM	9.17¢/kg plus 6%	UST, LDCT, MT, CT, CRT: Free
1904.20.63	00 ---	-Of barley, within access commitment	KGM	3%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1904.20.64	00	- - - -Of barley, over access commitment	KGM	9.95¢/kg plus 6%	UST, LDCT, MT, CT, CRT: Free
1904.20.69		- - - -Other		4.5%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
	10	- - - -"Musli" type breakfast cereals .....	KGM		
	90	- - - -Other .....	KGM		
<b>1904.30</b>		<b>-Bulgur wheat</b>			
1904.30.10	00	- - -Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, within access commitment	KGM	4%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
		- - -Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, over access commitment:			
1904.30.21	00	- - - -In packages of a weight not exceeding 454 g each	KGM	4%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 4%
1904.30.29	00	- - - -Other	KGM	9.17¢/kg plus 8.5%	UST, LDCT, MT, CT, CRT: Free
1904.30.50	00	- - -Other, in packages of a weight not exceeding 11.34 kg each	KGM	6%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
		- - -In bulk or in packages of a weight exceeding 11.34 kg each:			
1904.30.61	00	- - - -Containing 25% or more by weight of wheat, within access commitment	KGM	3%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
1904.30.62	00	- - - -Containing 25% or more by weight of wheat, over access commitment	KGM	9.17¢/kg plus 6%	UST, LDCT, MT, CT, CRT: Free
1904.30.69	00	- - - -Other	KGM	4.5%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
<b>1904.90</b>		<b>-Other</b>			
1904.90.10	00	- - -Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, within access commitment	KGM	4%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
		- - -Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, over access commitment:			
1904.90.21	00	- - - -In packages of a weight not exceeding 454 g each	KGM	4%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 4%

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1904.90.29	00	---Other	KGM	9.17¢/kg plus 8.5%	UST, LDCT, MT, CT, CRT: Free
1904.90.30	00	--Of barley, in packages of a weight not exceeding 11.34 kg each, within access commitment	KGM	4%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
1904.90.40	00	--Of barley, in packages of a weight not exceeding 11.34 kg each, over access commitment	KGM	9.95¢/kg plus 8.5%	UST, LDCT, MT, CT, CRT: Free
1904.90.50		--Other, in packages of a weight not exceeding 11.34 kg each		6%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
	10	----Rice preparations .....	KGM		
	90	----Other .....	KGM		
		--In bulk or in packages of a weight exceeding 11.34 kg each:			
1904.90.61	00	---Containing 25% or more by weight of wheat, within access commitment	KGM	3%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
1904.90.62	00	---Containing 25% or more by weight of wheat, over access commitment	KGM	9.17¢/kg plus 6%	UST, LDCT, MT, CT, CRT: Free
1904.90.63	00	---Of barley, within access commitment	KGM	3%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
1904.90.64	00	---Of barley, over access commitment	KGM	9.95¢/kg plus 6%	UST, LDCT, MT, CT, CRT: Free
1904.90.69		---Other		4.5%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
	10	----Rice preparations .....	KGM		
	90	----Other .....	KGM		
<b>19.05</b>		<b>Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.</b>			
<b>1905.10</b>		<b>-Crispbread</b>			
1905.10.10	00	--Leavened with yeast, containing 25% or more by weight of wheat, within access commitment	KGM	Free	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free
		--Leavened with yeast, containing 25% or more by weight of wheat, over access commitment:			
1905.10.21	00	---In packages of a weight not exceeding 454 g each	KGM	Free	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free
1905.10.29	00	---Other	KGM	13.51¢/kg	UST, LDCT, MT, CT, CRT: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1905.10.30 00	--	-Other, leavened with yeast	KGM	Free	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free
1905.10.40 00	--	-Not leavened with yeast, in packages of a weight not exceeding 11.34 kg each, containing 25% or more by weight of wheat, within access commitment	KGM	4%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
	--	-Not leavened with yeast, in packages of a weight not exceeding 11.34 kg each, containing 25% or more by weight of wheat, over access commitment:			
1905.10.51 00	---	-In packages of a weight not exceeding 454 g each	KGM	4%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 4%
1905.10.59 00	---	-Other	KGM	13.51¢/kg plus 8.5%	UST, LDCT, MT, CT, CRT: Free
1905.10.60 00	--	-Other, not leavened with yeast, in packages of a weight not exceeding 11.34 kg each	KGM	6%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
	--	-Other, not leavened with yeast, in bulk or in packages of a weight exceeding 11.34 kg each:			
1905.10.71 00	---	-Containing 25% or more by weight of wheat, within access commitment	KGM	3%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
1905.10.72 00	---	-Containing 25% or more by weight of wheat, over access commitment	KGM	13.51¢/kg plus 6%	UST, LDCT, MT, CT, CRT: Free
1905.10.79 00	---	-Other	KGM	4.5%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
<b>1905.20.00 00</b>		<b>-Gingerbread and the like</b>	KGM	3%	NZT, UST, AUT, CCCT, LDCT, MT, CT, CRT: Free
		<b>-Sweet biscuits; waffles and wafers:</b>			
<b>1905.31</b>		<b>-Sweet biscuits</b>			
1905.31.10 00	--	-Certified by Health Canada as special low protein or protein-free products	KGM	Free	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free
	--	-Other biscuits valued at 44¢/kg or more, said value to be based on the net weight and to include the value of the usual retail package:			
1905.31.21 00	---	-Containing 25% or more by weight of wheat, within access commitment	KGM	2%	NZT, UST, AUT, CCCT, LDCT, MT, CT, CRT: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1905.31.22 00	---	-Containing 25% or more by weight of wheat, in packages of a weight not exceeding 1.36 kg each, over access commitment	KGM	2%	NZT, UST, AUT, CCCT, LDCT, MT, CT, CRT: Free
1905.31.23 00	---	-Containing 25% or more by weight of wheat, over access commitment	KGM	5.42¢/kg plus 4%	UST, LDCT, MT, CT, CRT: Free
1905.31.29 00	---	-Other	KGM	3%	NZT, UST, AUT, CCCT, LDCT, MT, CT, CRT: Free
		-- -Other:			
1905.31.91 00	---	-Containing 25% or more by weight of wheat, within access commitment	KGM	2%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 2%
1905.31.92 00	---	-Sweet biscuits containing 25% or more by weight of wheat, in packages of a weight not exceeding 1.36 kg each, over access commitment	KGM	2%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 2%
1905.31.93 00	---	-Other, containing 25% or more by weight of wheat, over access commitment	KGM	5.42¢/kg plus 4%	UST, LDCT, MT, CT, CRT: Free
1905.31.99 00	---	-Other	KGM	3%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 2%
<b>1905.32</b>		<b>- -Waffles and wafers</b>			
1905.32.10 00	--	-Certified by Health Canada as special low protein or protein-free products	KGM	Free	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free
		-- -Other:			
1905.32.91 00	---	-Containing 25% or more by weight of wheat, within access commitment	KGM	2%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 2%
1905.32.92 00	---	-Wafers and frozen waffles containing 25% or more by weight of wheat, in packages of a weight not exceeding 454 g each, over access commitment	KGM	2%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 2%
1905.32.93 00	---	-Other, containing 25% or more by weight of wheat, over access commitment	KGM	5.42¢/kg plus 4%	UST, LDCT, MT, CT, CRT: Free
1905.32.99 00	---	-Other	KGM	3%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 2%
<b>1905.40</b>		<b>-Rusks, toasted bread and similar toasted products</b>			
1905.40.10 00	--	-Special dietary, as defined under regulations of Health Canada	KGM	Free	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1905.40.20 00	--	-Other, leavened with yeast, containing 25% or more by weight of wheat, within access commitment	KGM	Free	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free
	--	-Other, leavened with yeast, containing 25% or more by weight of wheat, over access commitment:			
1905.40.31 00	---	-In packages of a weight not exceeding 454 g each	KGM	Free	UST, CCCT, LDCT, GPT, MT, MUST, CT, CRT: Free
1905.40.39 00	---	-Other	KGM	13.51¢/kg	UST, LDCT, MT, CT, CRT: Free
1905.40.40 00	--	-Other, leavened with yeast	KGM	Free	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free
1905.40.50 00	--	-Other, not leavened with yeast, containing 25% or more by weight of wheat, within access commitment	KGM	3.5%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
	--	-Other, not leavened with yeast, containing 25% or more by weight of wheat, over access commitment:			
1905.40.61 00	---	-In packages of a weight not exceeding 454 g each	KGM	3.5%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
1905.40.69 00	---	-Other	KGM	13.51¢/kg plus 7.5%	UST, LDCT, MT, CT, CRT: Free
1905.40.90 00	--	-Other	KGM	5.5%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
<b>1905.90</b>	<b>-Other</b>				
1905.90.10 00	--	-Special dietary biscuits as defined under regulations of Health Canada; Low protein or protein-free biscuits certified by Health Canada as special low protein or protein-free products	KGM	Free	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free
1905.90.20	--	-Bread, leavened with yeast; Unleavened bread for sacramental purposes and communion wafers		Free	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free
	----	-Bread leavened with yeast:			
11	-----	-Rolls and buns, unsweetened.....	KGM		
19	-----	-Other.....	KGM		
	----	-Unleavened bread for sacramental purposes and communion wafers:			
21	-----	-Unleavened bread for sacramental purposes.....	KGM		
22	-----	-Communion wafers.....	KGM		
	--	-Other bread:			
1905.90.31	----	-Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, within access commitment		4%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 4%
10	----	-Passover bread and matzo products.....	KGM		
90	----	-Other.....	KGM		



CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1905.90.32		--- Fresh bread, buns and rolls, in packages of a weight not exceeding 1.36 kg each, or other bread in packages of a weight not exceeding 454 g each, containing 25% or more by weight of wheat, over access commitment		4%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 4%
	10	--- <i>Passover bread and matzo products</i> .....	KGM		
	90	--- <i>Other</i> .....	KGM		
1905.90.33		--- Other, containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, over access commitment		8.47¢/kg plus 8.5%	UST, LDCT, MT, CT, CRT: Free
	10	--- <i>Passover bread and matzo products</i> .....	KGM		
	90	--- <i>Other</i> .....	KGM		
1905.90.34		--- Containing 25% or more by weight of wheat, in bulk or in packages of a weight exceeding 11.34 kg each, within access commitment		3%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
	10	--- <i>Passover bread and matzo products</i> .....	KGM		
	90	--- <i>Other</i> .....	KGM		
1905.90.35		--- Containing 25% or more by weight of wheat, in bulk or in packages of a weight exceeding 11.34 kg each, over access commitment		8.47¢/kg plus 6%	UST, LDCT, MT, CT, CRT: Free
	10	--- <i>Passover bread and matzo products</i> .....	KGM		
	90	--- <i>Other</i> .....	KGM		
1905.90.39		--- Other		4.5%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
		--- <i>In packages of a weight not exceeding 11.34 kg each:</i>			
	11	--- <i>Passover bread and matzo products</i> .....	KGM		
	19	--- <i>Other</i> .....	KGM		
		--- <i>In bulk or in packages of a weight exceeding 11.34 kg each:</i>			
	21	--- <i>Passover bread and matzo products</i> .....	KGM		
	29	--- <i>Other</i> .....	KGM		
		--- Other biscuits:			
1905.90.41	00	--- Containing 25% or more by weight of wheat, valued at 44¢/kg or more, said value to be based on the net weight and to include the value of the usual retail package, within access commitment	KGM	2%	NZT, UST, AUT, CCCT, LDCT, MT, CT, CRT: Free GPT: 2%
1905.90.42		--- Other, containing 25% or more by weight of wheat, within access commitment		2%	NZT, UST, AUT, CCCT, LDCT, MT, CT, CRT: Free GPT: 2%
	10	--- <i>Soda biscuits</i> .....	KGM		
	90	--- <i>Other</i> .....	KGM		
1905.90.43		--- Containing 25% or more by weight of wheat, in packages of a weight not exceeding 1.36 kg each, over access commitment		2%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 2%
	10	--- <i>Soda biscuits</i> .....	KGM		
	90	--- <i>Other</i> .....	KGM		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1905.90.44	00	- - - -Other, containing 25% or more by weight of wheat, valued at 44¢/kg or more, said value to be based on the net weight and to include the value of the usual retail package, over access commitment	KGM	5.42¢/kg plus 4%	UST, LDCT, MT, CT, CRT: Free
1905.90.45		- - - -Other, containing 25% or more by weight of wheat, over access commitment		5.42¢/kg plus 4%	UST, LDCT, MT, CT, CRT: Free
	10	- - - -Soda biscuits .....	KGM		
	90	- - - -Other .....	KGM		
1905.90.49		- - - -Other		3%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 2%
	10	- - - -Soda biscuits .....	KGM		
	90	- - - -Other .....	KGM		
		- - -Pizza and quiche; pastries, pies, puddings and cakes, including sweet products leavened with yeast; bakery products made without flour:			
1905.90.51		- - - -Pizza and quiche		14.5%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 10%
	10	- - - -Pizza .....	KGM		
	20	- - - -Quiche .....	KGM		
1905.90.59		- - - -Other		9.5%	UST, CCCT, LDCT, MT, CT, CRT: Free NZT: 7% AUT: 7% GPT: 7%
		- - - -Puddings:			
	11	- - - -Frozen .....	KGM		
	19	- - - -Other .....	KGM		
	20	- - - -Pies, other than fruit pies, cooked, frozen .....	KGM		
		- - - -Other:			
	91	- - - -Pies, cakes and pastry, not frozen .....	KGM		
	92	- - - -Other, frozen .....	KGM		
	99	- - - -Other .....	KGM		
		- - -Pretzels:			
1905.90.61	00	- - - -Containing 25% or more by weight of wheat, within access commitment	KGM	2%	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free
1905.90.62	00	- - - -Containing 25% or more by weight of wheat, in packages of a weight not exceeding 1.36 kg each, over access commitment	KGM	2%	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free
1905.90.63	00	- - - -Containing 25% or more by weight of wheat, in packages of a weight exceeding 1.36 kg each, over access commitment	KGM	13.11¢/kg plus 4%	UST, LDCT, MT, CT, CRT: Free
1905.90.69	00	- - - -Other	KGM	3%	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free
		- - -Empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and cheese sticks:			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1905.90.71		---In packages of a weight not exceeding 11.34 kg each		6%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 3%
	10	---- <i>Cheese sticks</i> .....	KGM		
	90	---- <i>Other</i> .....	KGM		
1905.90.72	00	---In bulk or in packages of a weight exceeding 11.34 kg each	KGM	4.5%	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free
1905.90.90		--Other		11%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 5%
	10	---- <i>Corn chips and similar crisp savoury snack foods</i> .....	KGM		
	90	---- <i>Other</i> .....	KGM		