

Tariff Item	Description
99290000	<p>Printed advertising materials of Chapter 49, including brochures, pamphlets, leaflets, trade catalogues, yearbooks published by trade associations, tourist promotional materials and posters, imported from the United States, Mexico, Chile or Costa Rica, regardless of the country of origin or tariff treatment entitlement:</p> <ul style="list-style-type: none"> (i) used to promote, publicize or advertise a good or service; (ii) essentially intended to advertise a good or service; (iii) supplied free of charge; (iv) imported in packets that each contain not more than one copy of each such material and that neither such materials nor packets form part of a larger consignment; <p>on condition that a person authorized to account for the goods in accordance with the Customs Act shall submit:</p> <ul style="list-style-type: none"> (a) an invoice, bill of lading or written statement from the supplier of the materials, showing that they are supplied free of charge; and (b) documentation that establishes that the materials are being supplied in the form and for the purposes or uses specified in this tariff item.
99380000	<p>Hand-loomed, hand-made or handicraft textile or apparel goods designated by the Minister, when certified by the Government of Mexico, the United States, Chile or Costa Rica or by any authority in Mexico, the United States, Chile or Costa Rica recognized by the Minister of National Revenue as competent for that purpose, to be:</p> <ul style="list-style-type: none"> (a) hand-loomed fabrics of a cottage industry, (b) hand-made cottage industry goods made of such hand-loomed fabrics, or (c) traditional folklore handicraft goods.
99710000	<p>Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods, of heading 89.01; Fishing vessels, factory ships and other vessels for processing or preserving fishery products, of a registered length not exceeding 30.5 m, of heading 89.02; Tugs and pusher craft of heading 89.04; Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function, floating docks or floating or submersible drilling or production platforms of heading 89.05; All the foregoing, regardless of the country of origin or tariff treatment, returned to Canada after having been exported to the United States, Mexico, Chile, Costa Rica or Israel or another CIFTA beneficiary for repair or alteration in that country.</p> <p>Note 1: The Mexico Tariff rate of customs duty applicable to goods classified under this tariff item shall be, in respect of the value of the repair or alteration to the goods carried out only in Mexico, determined under section 87 of this Act, in accordance with their classification in Chapters 1 to 97.</p> <p>Note 2: The Mexico-United States rate of customs duty applicable to goods classified under this tariff item shall be, in respect of the value of the repair or alteration carried out only in one or more NAFTA countries, determined under section 87 of this Act, in accordance with their classification in Chapters 1 to 97.</p>

APPENDIX C

99900000	Commercial samples imported from the United States, Mexico, Chile or Costa Rica, regardless of the country of origin or tariff treatment, solely for the solicitation of orders for goods or services provided from a country other than Canada, and <ul style="list-style-type: none">(i) having a value, individually or in the aggregate as shipped, of not more than one United States dollar or the equivalent amount in Canadian, Chilean, Mexican or Costa Rican currency, or(ii) that are so marked, torn, perforated or otherwise treated that they are unsuitable for sale or for use except as commercial samples, on condition that any person authorized to account for the commercial samples in accordance with the Customs Act shall submit: <ul style="list-style-type: none">(a) an invoice, bill of lading or written statement from the foreign supplier of the samples indicating their value; and(b) any documentation establishing that the importer is a representative of the foreign supplier, or is acting on behalf of such a representative.
99920000	Goods, regardless of the country of origin or tariff treatment, other than the goods of tariff item No. 9971.00.00, returned to Canada after having been exported to the United States, Mexico, Chile, Costa Rica, or Israel or another CIFTA beneficiary for repair or alteration in that country.