



## Agri-Food Exporter's Guide to CETA

October 2017

TARIFFS AND RULES OF ORIGIN FOR EXPORTING AGRI-FOOD  
PRODUCTS TO EUROPE UNDER THE CANADA-EUROPEAN UNION  
COMPREHENSIVE ECONOMIC & TRADE AGREEMENT

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## Glossary

<b>Ad Valorem Tariff</b>	An import tax based on a percentage of the good's value.
<b>Applied Tariff</b>	The actual tariff applied to an import (can be less than or equal to the bound tariff).
<b>Bound Tariff</b>	The maximum tariff that can be applied on imports from another member country of a trade agreement.
<b>Change from another Chapter /Heading/Subheading Chapter</b>	Transformation of one product into another through some means of production.  The broadest product category of the Harmonised System, represented by the first two digits of the HS code.
<b>Harmonized System (HS) of Classification</b>	A system adopted by countries belonging to the World Trade Organisation to classify products based on a 6-digit numeric code. Countries are permitted to add additional, nation-specific, digits to further distinguish products.
<b>Heading</b>	The second broadest product category of the Harmonised System, represented by the first four digits of the HS code.
<b>Rules of Origin</b>	Criteria that determine whether a good can be classified as "made in Canada" and therefore eligible for preferential treatment under CETA.
<b>Specific Duty</b>	An import tax based on a unit quantity of the good imported.
<b>Subheading</b>	The third broadest product category of the Harmonised System, represented by the first six digits of the HS code.
<b>Tariff Line</b>	The most specific product category of the Harmonised System, represented by all eight digits of the HS code (the last two digits vary by country specific classifications).
<b>Wholly Obtained</b>	All stages of production for that good have occurred within the originating country (i.e. Canada).

## Introduction

On September 21, 2017, the Canada-European Union (EU) Comprehensive Economic and Trade Agreement (CETA) entered into force. CETA is a progressive trade agreement between Canada and the EU. The agreement upholds and promotes values that Canada share with the EU and sets new standards in the trade in goods and services, non-tariff barriers, investment, government procurement, as well as other areas like labour and environment. CETA covers virtually all sectors and aspects of Canada-EU trade in order to eliminate barriers. CETA will open new markets in the EU for Canadian exporters and reduce the costs of exporting into the European market.

CETA's most visible benefit is the ambitious obligation undertaken by Canada and the EU countries to eliminate tariffs. Prior to CETA's entry into force, only 25 per cent of EU tariff lines on Canadian goods were duty-free. On the day that CETA entered into force, 98 per cent of EU tariff lines became duty-free for Canadian goods, with an additional one per cent to be eliminated over a seven-year phase out period. The preferential tariffs under CETA provide Canadian agricultural and agri-food exporters enhanced export opportunities in the EU market.

This guide provides an overview of the new opportunities created under CETA to export Canadian Agri-Food products to the EU. Specifically, this guide provides information on preferential tariffs (import taxes) and rules of origin (eligibility criteria for preferential tariffs) that apply to Canadian Agri-Food products exported to the EU under CETA<sup>1</sup>.

## Understanding Tariffs

### Types of Tariffs

Tariffs, or duties, are essentially taxes levied on imports at the border of the destination country. A country's import tariffs have the effect of increasing the costs of exporting goods to that country. Tariffs generally fall under two categories:

**Ad Valorem (AV) Tariff:** an import tax whose amount is based on the *value* of the product being sold. AV tariffs are expressed as a percentage of the product value (for example: a 12.8% tax on imports of beef). *Ad Valorem* is a Latin phrase meaning "according to value".

**Specific Duty (SD):** an import tax whose amount is based on the *quantity* of the imported product. Specific duties are expressed as an amount per unit of product sold (for example: an €18.5 per tonne duty on durum wheat).

Typically, for a given product, countries will charge only one type of tariff (either AV or SD). However, some countries may choose to apply both types of tariffs; this is sometimes referred to as a "mixed duty". Products that do not have any tariffs or duties applied are called "duty-free".

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<sup>1</sup> This guide is for information only and is not a legal document. The information in this guide is intended to assist agri-food producers and exporters identify export opportunities under CETA. Exporters are encouraged to seek advice from a professional customs broker who can provide information on additional requirements for exporting into EU countries.

## The Harmonised System of Classification

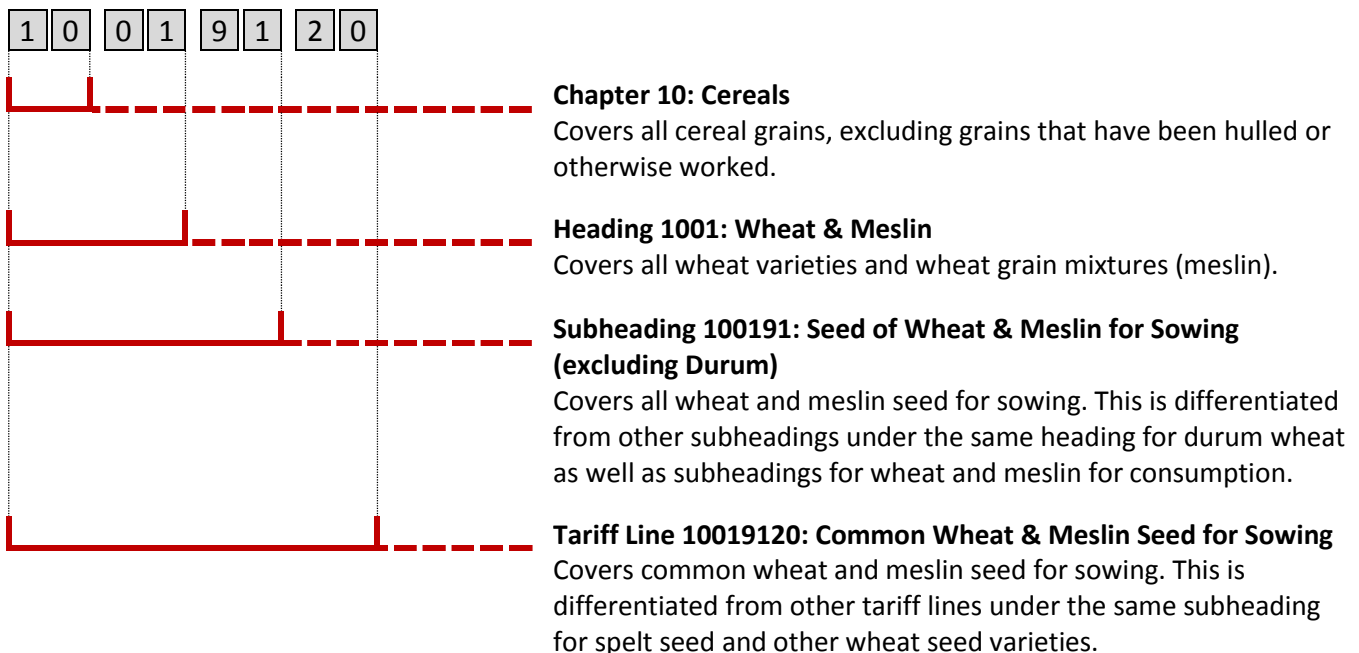
In order to simplify the way that tariffs are applied to goods, countries that are members of the World Trade Organisation (WTO) have all agreed to classify their goods according to the Harmonized System (HS) of classification. The HS uses six-digit codes that are used by all participating countries to classify commonly traded goods. Under the Harmonised System, all traded products are grouped with other similar goods. Those goods are differentiated from one-another by a hierarchical classification system, denoted by HS codes.

HS codes are composed of 3 pairs of digits, each of which corresponds to increasingly subdivided classifications of goods. The first pair of digits in the HS code corresponds to the most general classification of goods, the *Chapter*. The second pair of digits corresponds to the next level of classification, the *Heading*. The third pair of digits corresponds to a further level of classification, called the *Subheading*. Chapters are composed of several headings. Likewise, each heading is composed of several subheadings. These six-digit codes are universally accepted by all WTO countries.

Beyond the six-digit level of HS codes, countries are free to introduce their own national distinctions by adding additional digits to the HS codes. The EU uses an 8-digit code to further distinguish products for the purpose of administering import tariffs. The final pair of digits in the 8-digit code further differentiate products within a subheading, and represent the most disaggregated classification of products, the *Tariff Lines*.

To illustrate how products are classified with HS Codes, consider the classification of a variety of “common wheat” (such as Red Winter wheat), that is being sold as seed for sowing. The 8-digit EU tariff line for this product is 10019120. Figure 1 demonstrates how the pairs of digits in the 8-digit HS code correspond to the different levels of classification for common wheat seed.

Figure 1: Classification of “common wheat” seed by 8-digit HS code (EU).





## Applied vs. Bound Tariffs

In addition to the types of tariffs that may be charged for a product (ad valorem and specific duties), another important differentiation with respect to tariffs is applied versus bound tariffs. Bound tariffs are agreed to in a trade agreement and specify, for each tariff line, the maximum amount that one member of that agreement can apply to imports from the other member(s) of that agreement. A key component of the WTO trade agreement was the establishment of bound tariffs for the tariff lines of each member country. Applied tariffs are the actual amount that member countries charge on imports for each tariff line, and can range from zero (duty-free) up to the maximum amount defined by the bound rate.

The distinction between applied and bound tariffs has important implications for exporters. Consider the case of two different goods; one that has a bound tariff rate of zero per cent and another that has an applied tariff of zero per cent, but a bound duty of 50 per cent. Both goods are considered “duty-free”, because neither good is charged a tariff upon import. However, whereas the first good will remain duty-free in perpetuity, there is a possibility that the importing country could choose to increase the applied tariff rate in the future, up to a maximum level equal to the bound rate of 50 per cent. Compared to exporters of the first good, exporters of the second good will have greater uncertainty with respect to the costs of exporting that good in the future. The obligations to reduce or eliminate bound tariffs under CETA (relative to the WTO bound tariffs) are significant not only because they reduce costs for exporting into the EU, but because they also increase the certainty of future export costs in the EU market.

## Understanding CETA’s Rules of Origin

CETA is an agreement between Canada and the EU. As such, the preferential tariffs established under this agreement are intended to provide benefits to people and businesses in Canada and EU member states. For Canadian exports, the rules of origin specify criteria to determine which goods are considered “made in Canada”, and are therefore eligible to receive the preferential tariffs under CETA. These criteria differ between products and reflect the differences in supply chains between products of different chapters, headings, and subheadings. Goods that meet these criteria are referred to as “originating goods”. Goods exported to the EU that do not meet these criteria are referred to as “non-originating goods”, and will be subjected to the tariffs applied under the current WTO trade agreement.

Two important phrases that are used throughout the rules of origin are “wholly obtained” and “a change from any other Chapter (or Heading, or Subheading)”. Both phrases have to do with how a product is produced in a supply chain. More specifically, these phrases describe how a product in one chapter is transformed into another product of a different chapter (or heading, or subheading).

The phrase “wholly obtained” means that all stages of production must originate or occur within a CETA member country. For example, the production of beef represents a transformation from live animals, which are classified under Chapter 01, to meat products (Chapter 02). The rules of origin for beef (Headings 0201 and 0202) require that “all the material of Chapter 1 or 2 used is wholly obtained”. This means that all stages of the supply chain must occur within a CETA member country. In order for exports of beef to the EU to be eligible for preferential tariffs under CETA, the animal must be born, raised, and slaughtered in Canada as well as the meat packaged and processed in Canada.

The phrase “a change from any other Chapter (or Heading, or Subheading)” means that a good that is produced in a CETA member country by transforming an input product of another Chapter (or Heading, or Subheading) is eligible for preferential tariffs under CETA, even if the input product originated from another country. In other words, there is no restriction to the use of inputs, even if it originates from a non-CETA

country. For example, the rules of origin for roasted coffee (Subheading 090121) require “a change from any other subheading”. Unroasted coffee falls under a different subheading (Subheading 090111) from roasted coffee. That means that unroasted coffee that is imported from a non-CETA country, but roasted in Canada, is eligible for the preferential tariffs under CETA because the act of roasting the coffee beans represents a transformation of a product from one subheading to another.

## Using this Guide

This guide contains a series of tables that summarize the tariffs and rules of origin under CETA for all agricultural products. Product tariff lines are listed numerically by HS code and are grouped by Chapter, Heading, and Subheading. The left-hand column contains the tariff lines and product description. The next two columns lists the current applied ad valorem (AV) and specific duty (SD) tariffs under the WTO (see *Figure 2*). The next set of columns lists the negotiated tariffs under CETA. For duties that are phased out under CETA over several years, additional columns are included to show the phase-out schedule (see *Figure 2*). The next column gives the units for the specific duties, if applicable. The final column specifies the rules of origin.

Page numbers for relevant tables by Chapter, Heading, and Subheading are listed at the start of the following section, *Schedule of Agricultural Products*. In the electronic version of this guide, users can navigate directly to a desired page by clicking on specific products in that list.

*Figure 2. Example of a table indicating tariff reductions and rules of origin under CETA.*

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0712. Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.</b>						0712.20-0712.39; Production in which all the material of Chapter 7 used is wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).
071220. Dried onions, whole, cut, sliced, broken or in powder, but not further prepared						
07122000. Onions	12.8	0	Duty Free			
071231. Dried mushrooms of the genus "Agaricus", whole, cut, sliced, broken or in powder, but not further prepared						
07123100. Mushrooms of the genus <i>Agaricus</i>	12.8	0	Duty Free			
071232. Dried wood ears " <i>Auricularia</i> spp.", whole, cut, sliced, broken or in powder, but not further prepared						
07123200. Wood ears ( <i>Auricularia</i> spp.)	12.8	0	Duty Free			
071233. Dried jelly fungi " <i>Tremella</i> spp.", whole, cut, sliced, broken or in powder, but not further prepared						
07123300. Jelly fungi ( <i>Tremella</i> spp.)	12.8	0	Duty Free			
071239. Dried mushrooms and truffles, whole, cut, sliced, broken or in powder, but not further prepared (excl. mushrooms of the genus " <i>Agaricus</i> ", wood ears " <i>Auricularia</i> spp." and jelly fungi " <i>Tremella</i> spp.")						
07123900. Other	12.8	0	Duty Free			
071290. Dried vegetables and mixtures of vegetables, whole, cut, sliced, broken or in powder, but not further prepared (excl. onions, mushrooms and truffles, not mixed)						
07129005. Potatoes, whether or not cut or sliced but not further prepared	10.2	0	Duty Free			
07129011. Sweetcorn ( <i>Zea mays</i> var. <i>saccharata</i> ); Hybrids for sowing	0	0	Duty Free			
07129019. Sweetcorn ( <i>Zea mays</i> var. <i>saccharata</i> ); Other	0	9.4	Duty Free		€/100 kg	
07129030. Tomatoes	12.8	0	Duty Free			
07129050. Carrots	12.8	0	Duty Free			
07129090. Other	12.8	0	Duty Free			

Figure 3. Example of a table indicating tariff reductions and rules of origin under CETA: Phased Tariffs

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA														Specific Duty Units	Rules of Origin		
			2017		2018		2019		2020		2021		2022		2023				2024+	
			AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD			AV	SD
<b>0210. Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal. (Continued)</b>																		02.01-02.10; Production in which all the material of Chapter 1 or 2 used is wholly obtained (i.e. animals that are born, raised, and slaughtered in Canada).		
021099. Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat and meat offal (excl. meat of bovine animals and swine and meat and edible offal of primates, whales, dolphins and porpoises "mammals of the order Cetacea", manatees and dugongs "mammals of the order Sirenia", seals, sea lions and walruses "mammals of the suborder Pinnipedia" and reptiles)																				
02109910. Meat: of horses, salted, in brine or dried	6.4	0	4.8	0	3.2	0	1.6	0	0	0	0	0	0	0	0	0	0			
02109921. Meat of sheep and goats: with bone in	0	222.7	0	194.86	0	167.03	0	139.19	0	111.35	0	83.51	0	55.68	0	27.84	0		0	€/100 kg
02109929. Meat of sheep and goats: boneless	0	311.8	0	272.83	0	233.85	0	194.88	0	155.9	0	116.93	0	77.95	0	38.98	0		0	€/100 kg
02109931. Meat: of reindeer	15.4	0	11.5	0	7.7	0	3.8	0	0	0	0	0	0	0	0	0	0		0	
02109939. Meat: Other	0	130	0	97.5	0	65	0	32.5	0	0	0	0	0	0	0	0	0	0	€/100 kg	



# Schedule of Agricultural Products

CHAPTER 01. LIVE ANIMALS.....	1
<b>0101. Live horses, asses, mules and hinnies.</b> .....	1
010121. Pure-bred breeding horses .....	1
010129. Live horses (excl. pure-bred for breeding).....	1
010130. Live asses.....	1
010190. Live mules and hinnies.....	1
<b>0102. Live bovine animals.</b> .....	1
010221. Pure-bred cattle for breeding .....	1
010229. Live cattle (excl. pure-bred for breeding) .....	2
010231. Pure-bred buffalo for breeding.....	2
010239. Live buffalo (excl. pure-bred for breeding).....	2
010290. Live bovine animals (excl. cattle and buffalo).....	2
<b>0103. Live swine.</b> .....	3
010310. Pure-bred breeding swine.....	3
010391. Live pure-bred swine, weighing < 50 kg (excl. pure-bred for breeding).....	3
010392. Live pure-bred swine, weighing >= 50 kg (excl. pure-bred for breeding).....	3
<b>0104. Live sheep and goats.</b> .....	3
010410. Live sheep.....	3
010420. Live goats .....	3
<b>0105. Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.</b> ...	4
010511. Live fowls of the species Gallus domesticus, weighing <= 185 g (excl. turkeys and guinea fowls) .....	4
010512. Live domestic turkeys, weighing <= 185 g .....	4
010513. Live domestic ducks, weighing <= 185 g .....	4
010514. Live domestic geese, weighing <= 185 g.....	4
010515. Live domestic guinea fowls, weighing <= 185 g.....	4
010594. Live fowls of the species Gallus domesticus, weighing > 185.....	4
010599. Live domestic ducks, geese, turkeys and guinea fowls, weighing > 185 g.....	4
<b>0106. Other live animals.</b> .....	5
010611. Live primates.....	5
010612. Live whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia) .....	5
010613. Live camels and other camelids [Camelidae].....	5
010614. Live rabbits and hares .....	5

010619. Live mammals (excl. primates, whales, dolphins and porpoises, manatees and dugongs, seals, sea lions and walruses, camels and other camelids, rabbits and hares, horses, asses, mules, hinnies, bovines, pigs, sheep and goats).....	5
010620. Live reptiles "e.g. snakes, turtles, alligators, caymans, iguanas, gavials and lizards" .....	5
010631. Live birds of prey.....	6
010632. Live psittaciformes "incl. parrots, parakeets, macaws and cockatoos" .....	6
010633. Live ostriches, and emus [Dromaius novaehollandiae] .....	6
010639. Live birds (excl. birds of prey, psittaciformes, parrots, parakeets, macaws, cockatoos, ostriches and emus)	6
010641. Live bees.....	6
010649. Live insects (excl. bees) .....	6
010690. Live animals (excl. mammals, reptiles, birds, insects, fish, crustaceans, molluscs and other aquatic invertebrates and cultures of micro-organisms, etc.) .....	6
CHAPTER 02. MEAT AND EDIBLE MEAT OFFAL.....	7
<b>0201. Meat of bovine animals, fresh or chilled.....</b>	<b>7</b>
020110. Carcasses or half-carcasses of bovine animals, fresh or chilled .....	7
020120. Fresh or chilled bovine cuts, with bone in (excl. carcasses and 1/2 carcasses).....	7
020130. Fresh or chilled bovine meat, boneless .....	7
<b>0202. Meat of bovine animals, frozen.....</b>	<b>7</b>
020210. Frozen bovine carcasses and half-carcasses .....	7
020220. Frozen bovine cuts, with bone in (excl. carcasses and half-carcasses).....	7
020230. Frozen, boneless meat of bovine animals.....	8
<b>0203. Meat of swine, fresh, chilled or frozen.....</b>	<b>8</b>
020311. Fresh or chilled carcasses and half-carcasses of swine.....	8
020312. Fresh or chilled hams, shoulders and cuts thereof of swine, with bone in .....	8
020319. Fresh or chilled meat of swine (excl. carcasses and half-carcasses, and hams, shoulders and cuts thereof, with bone in) .....	8
020321. Frozen carcasses and half-carcasses of swine .....	9
020322. Frozen hams, shoulders and cuts thereof of swine, with bone in.....	9
020329. Frozen meat of swine (excl. carcasses and half-carcasses, and hams, shoulders and cuts thereof, with bone in) .....	9
<b>0204. Meat of sheep or goats, fresh, chilled or frozen.....</b>	<b>10</b>
020410. Fresh or chilled lamb carcasses and half-carcasses .....	10
020421. Fresh or chilled sheep carcasses and half-carcasses (excl. lambs) .....	10
020422. Fresh or chilled cuts of sheep, with bone in (excl. carcasses and half-carcasses).....	10
020423. Fresh or chilled boneless cuts of sheep .....	10
020430. Frozen lamb carcasses and half-carcasses.....	10
020441. Frozen sheep carcasses and half-carcasses (excl. lambs) .....	10

020442. Frozen cuts of sheep, with bone in (excl. carcasses and half-carcasses).....	10
020443. Frozen boneless cuts of sheep.....	11
020450. Fresh, chilled or frozen meat of goats .....	11
<b>0205. Meat of horses, asses, mules or hinnies, fresh, chilled or frozen. ....</b>	<b>12</b>
020500. Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.....	12
<b>0206. Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen. 13</b>	<b>13</b>
020610. Fresh or chilled edible offal of bovine animals .....	13
020621. Frozen edible bovine tongues.....	13
020622. Frozen edible bovine livers .....	13
020629. Frozen edible bovine offal (excl. tongues and livers) .....	13
020630. Fresh or chilled edible offal of swine .....	13
020641. Frozen edible livers of swine.....	13
020649. Edible offal of swine, frozen (excl. livers) .....	13
020680. Fresh or chilled edible offal of sheep, goats, horses, asses, mules and hinnies .....	13
020690. Frozen edible offal of sheep, goats, horses, asses, mules and hinnies.....	14
<b>0207. Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen. ....</b>	<b>15</b>
020711. Fresh or chilled fowls of the species Gallus domesticus, not cut in pieces .....	15
020712. Frozen fowls of the species Gallus domesticus, not cut in pieces .....	15
020713. Fresh or chilled cuts and edible offal of fowls of the species Gallus domesticus.....	15
020714. Frozen cuts and edible offal of fowls of the species Gallus domesticus.....	16
020724. Fresh or chilled turkeys of the species domesticus, not cut in pieces.....	16
020725. Frozen turkeys of the species domesticus, not cut into pieces .....	17
020726. Fresh or chilled cuts and edible offal of turkeys of the species domesticus .....	17
020727. Frozen cuts and edible offal of turkeys of the species domesticus .....	17
020741. Fresh or chilled domestic ducks, not cut in pieces .....	18
020742. Frozen domestic ducks, not cut in pieces .....	18
020743. Fatty livers of domestic ducks, fresh or chilled.....	18
020744. Fresh or chilled cuts and edible offal of domestic ducks (excl. fatty livers) .....	18
020745. Frozen cuts and edible offal of domestic ducks.....	19
020751. Fresh or chilled domestic geese, not cut in pieces .....	19
020752. Frozen domestic geese, not cut in pieces .....	20
020753. Fatty livers of domestic geese, fresh or chilled.....	20
020754. Fresh or chilled cuts and edible offal of domestic geese (excl. fatty livers) .....	20
020755. Frozen cuts and edible offal of domestic geese.....	21
020760. Meat and edible offal of domestic guinea fowls, fresh, chilled or frozen .....	21

<b>0208. Other meat and edible meat offal, fresh, chilled or frozen.</b> .....	22
020810. Fresh, chilled or frozen meat and edible offal of rabbits or hares .....	22
020830. Fresh, chilled or frozen meat and edible offal of primates.....	22
020840. Fresh, chilled or frozen meat and edible offal of whales, dolphins and porpoises (mammals of the order Cetacea), of manatees and dugongs (mammals of the order Sirenia) and of seals, sea lions and walruses (mammals of the suborder Pinnipedia) .....	22
020850. Fresh, chilled or frozen meat and edible offal of reptiles "e.g. snakes, turtles, crocodiles" .....	22
020860. Fresh, chilled or frozen meat and edible offal of camels and other camelids [Camelidae] .....	22
020890. Fresh, chilled or frozen meat and edible offal of pigeons, game, reindeer and other animals (excl. bovine animals, swine, sheep, goats, horses, asses, mules, hinnies, poultry "fowls of the species Gallus domesticus, ducks, geese, turkeys, guinea fowl", rabbits, hares, primates, whales, dolphins and porpoises "mammals of the order Cetacea", manatees and dugongs "mammals of the order Sirenia", seals, sea lions and walruses "mammals of the suborder Pinnipedia" and reptiles) .....	23
<b>0209. Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.</b> .....	23
020910. Pig fat, free of lean meat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked .....	23
020990. Poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked .	23
<b>0210. Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.</b> .....	24
021011. Hams, shoulders and cuts thereof of swine, salted, in brine, dried or smoked, with bone in .....	24
021012. Bellies "streaky" and cuts thereof of swine, salted, in brine, dried or smoked.....	24
021019. Meat of swine, salted, in brine, dried or smoked (excl. hams, shoulders and cuts thereof, with bone in, and bellies and cuts thereof) .....	24
021020. Meat of bovine animals, salted, in brine, dried or smoked .....	25
021091. Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat and meat offal, of primates.....	25
021092. Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat or meat offal, of whales, dolphins and porpoises (mammals of the order Cetacea), manatees and dugongs (mammals of the order Sirenia) and seals, sea lions and walruses (mammals of the suborder Pinnipedia) .....	25
021093. Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat and meat offal, of reptiles "e.g. snakes, turtles, alligators" .....	26
021099. Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat and meat offal (excl. meat of bovine animals and swine and meat and edible offal of primates, whales, dolphins and porpoises "mammals of the order Cetacea", manatees and dugongs "mammals of the order Sirenia", seals, sea lions and walruses "mammals of the suborder Pinnipedia" and reptiles).....	26
CHAPTER 04. DAIRY PRODUCE; BIRDS EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED .....	28
<b>0401. Milk and cream, not concentrated nor containing added sugar or other sweetening matter.</b> .....	28

040110. Milk and cream of a fat content by weight of ≤ 1%, not concentrated nor containing added sugar or other sweetening matter .....	28
040120. Milk and cream of a fat content by weight of > 1% but ≤ 6%, not concentrated nor containing added sugar or other sweetening matter.....	28
040140. Milk and cream of a fat content by weight of > 6% but ≤ 10%, not concentrated nor containing added sugar or other sweetening matter .....	28
040150. Milk and cream of a fat content by weight of > 10%, not concentrated nor containing added sugar or other sweetening matter .....	28
<b>0402. Milk and cream, concentrated or containing added sugar or other sweetening matter.</b> .....	<b>29</b>
040210. Milk and cream in solid forms, of a fat content by weight of ≤ 1.5% .....	29
040221. Milk and cream in solid forms, of a fat content by weight of > 1.5%, unsweetened .....	29
040229. Milk and cream in solid forms, of a fat content by weight of > 1.5%, sweetened .....	29
040291. Milk and cream, concentrated but unsweetened (excl. in solid forms) .....	30
040299. Milk and cream, concentrated and sweetened (excl. in solid forms).....	30
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CHAPTER 01. LIVE ANIMALS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV (%)	SD	AV(%)	SD		
<b>0101. Live horses, asses, mules and hinnies.</b>						01.01-01.06; All animals of Chapter 1 are wholly obtained (i.e. animals that are born and raised in Canada).
010121. Pure-bred breeding horses						
01012100. <i>Pure-bred breeding animals</i>	0	0	Duty-Free			
010129. Live horses (excl. pure-bred for breeding)						
01012910. <i>For slaughter</i>	0	0	Duty-Free			
01012990. <i>Other</i>	11.5	0	Duty-Free			
010130. Live asses						
01013000. <i>Asses</i>	7.7	0	Duty-Free			
010190. Live mules and hinnies						
01019000. <i>Other</i>	10.9	0	Duty-Free			
<b>0102. Live bovine animals.</b>						
010221. Pure-bred cattle for breeding						
01022110. <i>Heifers (female bovines that have never calved)</i>	0	0	Duty-Free			
01022130. <i>Cows</i>	0	0	Duty-Free			
01022190. <i>Other</i>	0	0	Duty-Free			

**Note:** **AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

## CHAPTER 01. LIVE ANIMALS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0102. Live bovine animals. (Continued)</b>						01.01-01.06; All animals of Chapter 1 are wholly obtained (i.e. animals that are born and raised in Canada).
010229. Live cattle (excl. pure-bred for breeding)						
01022905. <i>Of the sub-genus Bobos or of the sub-genus Pemphigus</i>	0	0	Duty-Free			
01022910. <i>Of a weight not exceeding 80 kg</i>	10.2	93.1	Duty-Free		€/100 kg	
01022921. <i>Of a weight exceeding 80kg, but not exceeding 160kg: For slaughter</i>	10.2	93.1	Duty-Free		€/100 kg	
01022929. <i>Of a weight exceeding 80kg, but not exceeding 160kg: Other</i>	10.2	93.1	Duty-Free		€/100 kg	
01022941. <i>Of a weight exceeding 160kg, but not exceeding 300kg: For slaughter</i>	10.2	93.1	Duty-Free		€/100 kg	
01022949. <i>Of a weight exceeding 160kg, but not exceeding 300kg: Other</i>	10.2	93.1	Duty-Free		€/100 kg	
01022951. <i>Heifers (female bovines that have never calved) of a weight exceeding 300kg: For slaughter</i>	10.2	93.1	Duty-Free		€/100 kg	
01022959. <i>Heifers (female bovines that have never calved) of a weight exceeding 300kg: Other</i>	10.2	93.1	Duty-Free		€/100 kg	
01022961. <i>Cows of a weight exceeding 300kg: For slaughter</i>	10.2	93.1	Duty-Free		€/100 kg	
01022969. <i>Cows of a weight exceeding 300kg: Other</i>	10.2	93.1	Duty-Free		€/100 kg	
01022991. <i>Other: For slaughter</i>	10.2	93.1	Duty-Free		€/100 kg	
01022999. <i>Other</i>	10.2	93.1	Duty-Free		€/100 kg	
010231. Pure-bred buffalo for breeding						
01023100. <i>Pure-bred breeding animals</i>	0	0	Duty-Free			
010239. Live buffalo (excl. pure-bred for breeding)						
01023910. <i>Domestic species</i>	10.2	93.1	Duty-Free		€/100 kg	
01023990. <i>Other</i>	0	0	Duty-Free			
010290. Live bovine animals (excl. cattle and buffalo)						
01029020. <i>Pure-bred breeding animals</i>	0	0	Duty-Free			
01029091. <i>Domestic species</i>	10.2	93.1	Duty-Free		€/100 kg	
01029099. <i>Other</i>	0	0	Duty-Free			

**Note:** **AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 01. LIVE ANIMALS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0103. Live swine.</b>						01.01-01.06; All animals of Chapter 1 are wholly obtained (i.e. animals that are born and raised in Canada).
010310. Pure-bred breeding swine						
<i>01031000. Pure-bred breeding animals</i>	0	0	Duty-Free			
010391. Live pure-bred swine, weighing < 50 kg (excl. pure-bred for breeding)						
<i>01039110. Domestic species</i>	0	41.2	Duty-Free		€/100 kg	
<i>01039190. Other</i>	0	0	Duty-Free			
010392. Live pure-bred swine, weighing >= 50 kg (excl. pure-bred for breeding)						
<i>01039211. Domestic Species: Sows having farrowed at least once, of a weight of not less than 160 kg</i>	0	35.1	Duty-Free		€/100 kg	
<i>01039219. Domestic Species: Other</i>	0	41.2	Duty-Free		€/100 kg	
<i>01039290. Other</i>	0	0	Duty-Free			
<b>0104. Live sheep and goats.</b>						
010410. Live sheep						
<i>01041010. Pure-bred breeding animals</i>	0	0	Duty-Free			
<i>01041030. Lambs (up to a year old)</i>	0	80.5	Duty-Free		€/100 kg	
<i>01041080. Other</i>	0	80.5	Duty-Free		€/100 kg	
010420. Live goats						
<i>01042010. Pure-bred breeding animals</i>	3.2	0	Duty-Free			
<i>01042090. Other</i>	0	80.5	Duty-Free		€/100 kg	

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 01. LIVE ANIMALS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0105. Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.</b>						01.01-01.06; All animals of Chapter 1 are wholly obtained (i.e. animals that are born and raised in Canada).
010511. Live fowls of the species Gallus domesticus, weighing <= 185 g (excl. turkeys and guinea fowls)						
01051111. Grandparent and Parent Female Chicks: Laying stocks	0	52	Duty-Free		€/1000 p/st	
01051119. Grandparent and Parent Female Chicks: Other	0	52	Duty-Free		€/1000 p/st	
01051191. Other: Laying stocks	0	52	0	52	€/1000 p/st	
01051199. Other	0	52	0	52	€/1000 p/st	
010512. Live domestic turkeys, weighing <= 185 g						
01051200. Turkeys	0	152	Duty-Free		€/1000 p/st	
010513. Live domestic ducks, weighing <= 185 g						
01051300. Ducks	0	52	Duty-Free		€/1000 p/st	
010514. Live domestic geese, weighing <= 185 g						
01051400. Geese	0	152	Duty-Free		€/1000 p/st	
010515. Live domestic guinea fowls, weighing <= 185 g						
01051500. Guinea fowls	0	52	Duty-Free		€/1000 p/st	
010594. Live fowls of the species Gallus domesticus, weighing > 185						
01059400. Fowls of the species Gallus domesticus	0	20.9	0	20.9	€/100 kg	
010599. Live domestic ducks, geese, turkeys and guinea fowls, weighing > 185 g						
01059910. Ducks	0	32.3	Duty-Free		€/100 kg	
01059920. Geese	0	31.6	Duty-Free		€/100 kg	
01059930. Turkeys	0	23.8	0	23.8	€/100 kg	
01059950. Guinea fowls	0	34.5	Duty-Free		€/100 kg	

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 01. LIVE ANIMALS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0106. Other live animals.</b>						01.01-01.06; All animals of Chapter 1 are wholly obtained (i.e. animals that are born and raised in Canada).
010611. Live primates						
01061100. <i>Primates</i>	0	0	Duty-Free			
010612. Live whales, dolphins and porpoises (mammals of the order <i>Cetacea</i> ); manatees and dugongs (mammals of the order <i>Sirenia</i> ); seals, sea lions and walruses (mammals of the suborder <i>Pinnipedia</i> )						
01061200. <i>Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)</i>	0	0	Duty-Free			
010613. Live camels and other camelids [ <i>Camelidae</i> ]						
01061300. <i>Camels and other camelids (Camelidae)</i>	0	0	Duty-Free			
010614. Live rabbits and hares						
01061410. <i>Domestic rabbits</i>	3.8	0	Duty-Free			
01061490. <i>Other</i>	0	0	Duty-Free			
010619. Live mammals (excl. primates, whales, dolphins and porpoises, manatees and dugongs, seals, sea lions and walruses, camels and other camelids, rabbits and hares, horses, asses, mules, hinnies, bovines, pigs, sheep and goats)						
01061900. <i>Other</i>	0	0	Duty-Free			
010620. Live reptiles "e.g. snakes, turtles, alligators, caymans, iguanas, gavials and lizards"						
01062000. <i>Reptiles (including snakes and turtles)</i>	0	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 01. LIVE ANIMALS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0106. Other live animals. (Continued)</b>						01.01-01.06; All animals of Chapter 1 are wholly obtained (i.e. animals that are born and raised in Canada).
010631. Live birds of prey						
01063100. <i>Birds of prey</i>	0	0	Duty-Free			
010632. Live psittaciformes "incl. parrots, parakeets, macaws and cockatoos"						
01063200. <i>Psittaciformes (including parrots, parakeets, macaws and cockatoos)</i>	0	0	Duty-Free			
010633. Live ostriches, and emus [ <i>Dromaius novaehollandiae</i> ]						
01063300. <i>Ostriches; emus (Dromaius novaehollandiae)</i>	0	0	Duty-Free			
010639. Live birds (excl. birds of prey, psittaciformes, parrots, parakeets, macaws, cockatoos, ostriches and emus)						
01063910. <i>Pigeons</i>	6.4	0	Duty-Free			
01063980. <i>Other</i>	0	0	Duty-Free			
010641. Live bees						
01064100. <i>Bees</i>	0	0	Duty-Free			
010649. Live insects (excl. bees)						
01064900. <i>Other</i>	0	0	Duty-Free			
010690. Live animals (excl. mammals, reptiles, birds, insects, fish, crustaceans, molluscs and other aquatic invertebrates and cultures of micro-organisms, etc.)						
01069000. <i>Other</i>	0	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 02. MEAT AND EDIBLE MEAT OFFAL

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0201. Meat of bovine animals, fresh or chilled.</b>						02.01-02.10; Production in which all the material of Chapter 1 or 2 used is wholly obtained (i.e. animals that are born, raised, and slaughtered in Canada).
020110. Carcasses or half-carcasses of bovine animals, fresh or chilled						
02011000. Carcasses and half-carcasses	12.8	176.8	12.8	176.8	€/100 kg	
020120. Fresh or chilled bovine cuts, with bone in (excl. carcasses and 1/2 carcasses)						
02012020. Compensated quarters	12.8	176.8	12.8	176.8	€/100 kg	
02012030. Unseparated or separated forequarters	12.8	141.4	12.8	141.4	€/100 kg	
02012050. Unseparated or separated hindquarters	12.8	212.2	12.8	212.2	€/100 kg	
02012090. Other	12.8	265.2	12.8	265.2	€/100 kg	
020130. Fresh or chilled bovine meat, boneless						
02013000. Boneless	12.8	303.4	12.8	303.4	€/100 kg	
<b>0202. Meat of bovine animals, frozen.</b>						
020210. Frozen bovine carcasses and half-carcasses						
02021000. Carcasses and half-carcasses	12.8	176.8	12.8	176.8	€/100 kg	
020220. Frozen bovine cuts, with bone in (excl. carcasses and half-carcasses)						
02022010. Compensated quarters	12.8	176.8	12.8	176.8	€/100 kg	
02022030. Unseparated or separated forequarters	12.8	141.4	12.8	141.4	€/100 kg	
02022050. Unseparated or separated hindquarters	12.8	221.1	12.8	221.1	€/100 kg	
02022090. Other	12.8	265.3	12.8	265.3	€/100 kg	

**Additional notes:**

- 1) The EU currently allows duty-free imports of fresh or chilled, hormone-free, beef and veal products under Heading 0201 from Canada, up to 4,160 tonnes (carcass weight) each year. Under CETA, this quota will increase annually until the year 2022, when the total quota amount will be 35,000 tonnes (c.w.) per year. Duty-free export permits are distributed by Global Affairs Canada.
- 2) Under CETA, a new duty-free quota will be established for frozen beef and veal products under heading 0202. This quota will be phased in until the year 2022, when the total quota amount will be 15,000 tonnes (c.w.) per year. Duty-free export permits are distributed by Global Affairs Canada.
- 3) Under CETA, an additional duty-free quota will also be established for fresh, chilled, and frozen bison products, under Headings 0201 and 0202. This quota will allow for 3,000 tonnes (c.w.) of bison products to be exported to the EU, duty-free. Duty-free export permits are distributed by Global Affairs Canada.

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).



CHAPTER 02. MEAT AND EDIBLE MEAT OFFAL

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0202. Meat of bovine animals, frozen. (Continued)</b>						02.01-02.10; Production in which all the material of Chapter 1 or 2 used is wholly obtained (i.e. animals that are born, raised, and slaughtered in Canada).
020230. Frozen, boneless meat of bovine animals						
02023010. Forequarters, whole or cut into a maximum of five pieces, each quarter being in a single block; compensated quarters in two blocks, one of which contains the forequarter, whole or cut into a maximum of five pieces, and the other, the hindquarter, excluding the tenderloin, in one piece.	12.8	221.1	12.8	221.1	€/100 kg	
02023050. Crop, chuck-and-blade and brisket cuts	12.8	221.1	12.8	221.1	€/100 kg	
02023090. Other	12.8	304.1	12.8	304.1	€/100 kg	
<b>0203. Meat of swine, fresh, chilled or frozen.</b>						
020311. Fresh or chilled carcasses and half-carcasses of swine						
02031110. Of domestic swine	0	53.6	Duty-Free		€/100 kg	
02031190. Other	0	0	Duty-Free			
020312. Fresh or chilled hams, shoulders and cuts thereof of swine, with bone in						
02031211. Hams and cuts thereof	0	77.8	0	77.8	€/100 kg	
02031219. Shoulders and cuts thereof	0	60.1	0	60.1	€/100 kg	
02031290. Other	0	0	Duty-Free			
020319. Fresh or chilled meat of swine (excl. carcasses and half-carcasses, and hams, shoulders and cuts thereof, with bone in)						
02031911. Fore-ends and cuts thereof	0	60.1	0	60.1	€/100 kg	
02031913. Loins and cuts thereof, with bone in	0	86.9	0	86.9	€/100 kg	
02031915. Bellies (streaky) and cuts thereof	0	46.7	0	46.7	€/100 kg	
02031955. Boneless	0	86.9	0	86.9	€/100 kg	
02031959. Other	0	86.9	0	86.9	€/100 kg	
02031990. Other	0	0	Duty-Free			

**Additional note:** Under CETA, a new duty-free quota will be established for pork products of the following tariff lines: 02031211, 02031219, 02031911, 02031913, 02031915, 02031955, 02031959, 02032211, 02032219, 02032911, 02032913, 02032915, 02032955, 02032959, 02101111, 02101119, 02101131, and 02101139. This quota will be phased in until the year 2022, when the total quota amount will be 75,000 tonnes (c.w.) per year.

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 02. MEAT AND EDIBLE MEAT OFFAL

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0203. Meat of swine, fresh, chilled or frozen. (Continued)</b>						02.01-02.10; Production in which all the material of Chapter 1 or 2 used is wholly obtained (i.e. animals that are born, raised, and slaughtered in Canada).
020321. Frozen carcasses and half-carcasses of swine						
02032110. <i>Of domestic swine</i>	0	53.6	Duty-Free		€/100 kg	
02032190. <i>Other</i>	0	0	Duty-Free			
020322. Frozen hams, shoulders and cuts thereof of swine, with bone in						
02032211. <i>Of Domestic Swine: Hams and cuts thereof</i>	0	77.8	0	77.8	€/100 kg	
02032219. <i>Of Domestic Swine: Shoulders and cuts thereof</i>	0	60.1	0	60.1	€/100 kg	
02032290. <i>Other</i>	0	0	Duty-Free			
020329. Frozen meat of swine (excl. carcasses and half-carcasses, and hams, shoulders and cuts thereof, with bone in)						
02032911. <i>Of Domestic Swine: Fore-ends and cuts thereof</i>	0	60.1	0	60.1	€/100 kg	
02032913. <i>Of Domestic Swine: Loins and cuts thereof, with bone in</i>	0	86.9	0	86.9	€/100 kg	
02032915. <i>Of Domestic Swine: Bellies (streaky) and cuts thereof</i>	0	46.7	0	46.7	€/100 kg	
02032955. <i>Of Domestic Swine: Other, Boneless</i>	0	86.9	0	86.9	€/100 kg	
02032959. <i>Of Domestic Swine: Other</i>	0	86.9	0	86.9	€/100 kg	
02032990. <i>Other</i>	0	0	Duty-Free			

**Additional note:** Under CETA, a new duty-free quota will be established for pork products of the following tariff lines: 02031211, 02031219, 02031911, 02031913, 02031915, 02031955, 02031959, 02032211, 02032219, 02032911, 02032913, 02032915, 02032955, 02032959, 02101111, 02101119, 02101131, and 02101139. This quota will be phased in until the year 2022, when the total quota amount will be 75,000 tonnes (c.w.) per year.

**Note:** **AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 02. MEAT AND EDIBLE MEAT OFFAL

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0204. Meat of sheep or goats, fresh, chilled or frozen.</b>						02.01-02.10; Production in which all the material of Chapter 1 or 2 used is wholly obtained (i.e. animals that are born, raised, and slaughtered in Canada).
020410. Fresh or chilled lamb carcasses and half-carcasses						
<i>02041000. Carcasses and half-carcasses of lamb, fresh or chilled</i>	12.8	171.3	Duty-Free		€/100 kg	
020421. Fresh or chilled sheep carcasses and half-carcasses (excl. lambs)						
<i>02042100. Carcasses and half-carcasses</i>	12.8	171.3	Duty-Free		€/100 kg	
020422. Fresh or chilled cuts of sheep, with bone in (excl. carcasses and half-carcasses)						
<i>02042210. Short forequarters</i>	12.8	119.9	Duty-Free		€/100 kg	
<i>02042230. Chines and/or best ends</i>	12.8	188.5	Duty-Free		€/100 kg	
<i>02042250. Legs</i>	12.8	222.7	Duty-Free		€/100 kg	
<i>02042290. Other</i>	12.8	222.7	Duty-Free		€/100 kg	
020423. Fresh or chilled boneless cuts of sheep						
<i>02042300. Boneless</i>	12.8	311.8	Duty-Free		€/100 kg	
020430. Frozen lamb carcasses and half-carcasses						
<i>02043000. Carcasses and half-carcasses of lamb, frozen</i>	12.8	128.8	Duty-Free		€/100 kg	
020441. Frozen sheep carcasses and half-carcasses (excl. lambs)						
<i>02044100. Carcasses and half-carcasses</i>	12.8	128.8	Duty-Free		€/100 kg	
020442. Frozen cuts of sheep, with bone in (excl. carcasses and half-carcasses)						
<i>02044210. Short forequarters</i>	12.8	90.2	Duty-Free		€/100 kg	
<i>02044230. Chines and/or best ends</i>	12.8	141.7	Duty-Free		€/100 kg	

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 02. MEAT AND EDIBLE MEAT OFFAL

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0204. Meat of sheep or goats, fresh, chilled or frozen. (Continued)</b>						02.01-02.10; Production in which all the material of Chapter 1 or 2 used is wholly obtained (i.e. animals that are born, raised, and slaughtered in Canada).
020442. Frozen cuts of sheep, with bone in (excl. carcasses and half-carcasses)						
02044250. Legs	12.8	167.5	Duty-Free		€/100 kg	
02044290. Other	12.8	167.5	Duty-Free		€/100 kg	
020443. Frozen boneless cuts of sheep						
02044310. Of lamb	12.8	234.5	Duty-Free		€/100 kg	
02044390. Other	12.8	234.5	Duty-Free		€/100 kg	
020450. Fresh, chilled or frozen meat of goats						
02045011. Fresh or Chilled: Carcasses and half-carcasses	12.8	171.3	Duty-Free		€/100 kg	
02045013. Fresh or Chilled: Short forequarters	12.8	119.9	Duty-Free		€/100 kg	
02045015. Fresh or Chilled: Chines and/or best ends	12.8	188.5	Duty-Free		€/100 kg	
02045019. Fresh or Chilled: Legs	12.8	222.7	Duty-Free		€/100 kg	
02045031. Fresh or Chilled: Other, Cuts with bone in	12.8	222.7	Duty-Free		€/100 kg	
02045039. Fresh or Chilled: Other, Boneless cuts	12.8	311.8	Duty-Free		€/100 kg	
02045051. Frozen: Carcasses and half-carcasses	12.8	128.8	Duty-Free		€/100 kg	
02045053. Frozen: Short forequarters	12.8	90.2	Duty-Free		€/100 kg	
02045055. Frozen: Chines and/or best ends	12.8	141.7	Duty-Free		€/100 kg	
02045059. Frozen: Legs	12.8	167.5	Duty-Free		€/100 kg	
02045071. Frozen: Other, Cuts with bone in	12.8	167.5	Duty-Free		€/100 kg	
02045079. Frozen: Other, Boneless cuts	12.8	234.5	Duty-Free		€/100 kg	

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).



CHAPTER 02. MEAT AND EDIBLE MEAT OFFAL

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
0206. Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.						02.01-02.10; Production in which all the material of Chapter 1 or 2 used is wholly obtained (i.e. animals that are born, raised, and slaughtered in Canada).
020610. Fresh or chilled edible offal of bovine animals						
02061010. For the manufacture of pharmaceutical products	0	0	Duty-Free			
02061095. Thick skirt and thin skirt	12.8	303.4	12.8	303.4	€/100 kg	
02061098. Other	0	0	Duty-Free			
020621. Frozen edible bovine tongues						
02062100. Tongues	0	0	Duty-Free			
020622. Frozen edible bovine livers						
02062200. Livers	0	0	Duty-Free			
020629. Frozen edible bovine offal (excl. tongues and livers)						
02062910. For the manufacture of pharmaceutical products	0	0	Duty-Free			
02062991. Thick skirt and thin skirt	12.8	304.1	12.8	304.1	€/100 kg	
02062999. Other	0	0	Duty-Free			
020630. Fresh or chilled edible offal of swine						
02063000. Of swine, fresh or chilled	0	0	Duty-Free			
020641. Frozen edible livers of swine						
02064100. Livers	0	0	Duty-Free			
020649. Edible offal of swine, frozen (excl. livers)						
02064900. Other	0	0	Duty-Free			
020680. Fresh or chilled edible offal of sheep, goats, horses, asses, mules and hinnies						
02068010. For the manufacture of pharmaceutical products	0	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 02. MEAT AND EDIBLE MEAT OFFAL

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA														Specific Duty Units	Rules of Origin		
			2017		2018		2019		2020		2021		2022		2023				2024+	
	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD			AV	SD
0206. Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen. (Continued)																				02.01-02.10; Production in which all the material of Chapter 1 or 2 used is wholly obtained (i.e. animals that are born, raised, and slaughtered in Canada).
020680. Fresh or chilled edible offal of sheep, goats, horses, asses, mules and hinnies																				
02068091. Of horses, asses, mules and hinnies	6.4	0	4.8	0	3.2	0	1.6	0	0	0	0	0	0	0	0	0	0	0		

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin	
	AV(%)	SD	AV(%)	SD			
0206. Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen. (Continued)						02.01-02.10; Production in which all the material of Chapter 1 or 2 used is wholly obtained (i.e. animals that are born, raised, and slaughtered in Canada).	
020680. Fresh or chilled edible offal of sheep, goats, horses, asses, mules and hinnies							
02068099. Of sheep and goats							0      0      Duty-Free
020690. Frozen edible offal of sheep, goats, horses, asses, mules and hinnies							
02069010. For the manufacture of pharmaceutical products						0      0      Duty-Free	

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA														Specific Duty Units	Rules of Origin		
			2017		2018		2019		2020		2021		2022		2023				2024+	
	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD			AV	SD
0206. Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen. (Continued)																				02.01-02.10; Production in which all the material of Chapter 1 or 2 used is wholly obtained (i.e. animals that are born, raised, and slaughtered in Canada).
020690. Frozen edible offal of sheep, goats, horses, asses, mules and hinnies																				
02069091. Of horses, asses, mules and hinnies	6.4	0	4.8	0	3.2	0	1.6	0	0	0	0	0	0	0	0	0	0	0		

CHAPTER 02. MEAT AND EDIBLE MEAT OFFAL

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e. €5/100 kg).

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0206. Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen. (Continued)</b>						02.01-02.10; Production in which all the material of Chapter 1 or 2 used is wholly obtained (i.e. animals that are born, raised, and slaughtered in Canada).
020690. Frozen edible offal of sheep, goats, horses, asses, mules and hinnies						
02069099. <i>Of sheep and goats</i>	0	0	Duty-Free			
<b>0207. Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.</b>						
020711. Fresh or chilled fowls of the species Gallus domesticus, not cut in pieces						
02071110. <i>Plucked and gutted, with heads and feet, known as '83% chickens'</i>	0	26.2	0	26.2	€/100 kg	
02071130. <i>Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '70% chickens', or otherwise presented.</i>	0	29.9	0	29.9	€/100 kg	
02071190. <i>Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '65% chickens', or otherwise presented.</i>	0	32.5	0	32.5	€/100 kg	
020712. Frozen fowls of the species Gallus domesticus, not cut in pieces						
02071210. <i>Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '70% chickens'.</i>	0	29.9	0	29.9	€/100 kg	
02071290. <i>Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '65% chickens', or otherwise presented.</i>	0	32.5	0	32.5	€/100 kg	
020713. Fresh or chilled cuts and edible offal of fowls of the species Gallus domesticus						
02071310. <i>Cuts: Boneless</i>	0	102.4	0	102.4	€/100 kg	
02071320. <i>Cuts: With bone in, Halves or quarters</i>	0	35.8	0	35.8	€/100 kg	
02071330. <i>Cuts: With bone in, Whole wings, with or without tips</i>	0	26.9	0	26.9	€/100 kg	
02071340. <i>Cuts: With bone in, Backs, necks, backs with necks attached, rumps and wing-tips</i>	0	18.7	0	18.7	€/100 kg	
02071350. <i>Cuts: With bone in, Breasts and cuts thereof</i>	0	60.2	0	60.2	€/100 kg	
02071360. <i>Cuts: With bone in, Legs and cuts thereof</i>	0	46.3	0	46.3	€/100 kg	
02071370. <i>Cuts: With bone in, Other</i>	0	100.8	0	100.8	€/100 kg	
02071391. <i>Offal: Livers</i>	6.4	0	6.4	0		
02071399. <i>Offal: Other</i>	0	18.7	0	18.7	€/100 kg	

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CHAPTER 02. MEAT AND EDIBLE MEAT OFFAL

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0207. Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen. (Continued)</b>						02.01-02.10; Production in which all the material of Chapter 1 or 2 used is wholly obtained (i.e. animals that are born, raised, and slaughtered in Canada).
020714. Frozen cuts and edible offal of fowls of the species <i>Gallus domesticus</i>						
02071410. Cuts: Boneless	0	102.4	0	102.4	€/100 kg	
02071420. Cuts: With bone in, Halves or quarters	0	35.8	0	35.8	€/100 kg	
02071430. Cuts: With bone in, Whole wings, with or without tips	0	26.9	0	26.9	€/100 kg	
02071440. Cuts: With bone in, Backs, necks, backs with necks attached, rumps and wing-tips	0	18.7	0	18.7	€/100 kg	
02071450. Cuts: With bone in, Breasts and cuts thereof	0	60.2	0	60.2	€/100 kg	
02071460. Cuts: With bone in, Legs and cuts thereof	0	46.3	0	46.3	€/100 kg	
02071470. Cuts: With bone in, Other	0	100.8	0	100.8	€/100 kg	
02071491. Offal: Livers	6.4	0	6.4	0		
02071499. Offal: Other	0	18.7	0	18.7	€/100 kg	
020724. Fresh or chilled turkeys of the species <i>domesticus</i> , not cut in pieces						
02072410. Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '80% turkeys'.	0	34	0	34	€/100 kg	
02072490. Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '73% turkeys', or otherwise presented.	0	37.3	0	37.3	€/100 kg	

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CHAPTER 02. MEAT AND EDIBLE MEAT OFFAL

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0207. Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen. (Continued)</b>						02.01-02.10; Production in which all the material of Chapter 1 or 2 used is wholly obtained (i.e. animals that are born, raised, and slaughtered in Canada).
020725. Frozen turkeys of the species domesticus, not cut into pieces						
02072510. <i>Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '80% turkeys'.</i>	0	34	0	34	€/100 kg	
02072590. <i>Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '73% turkeys', or otherwise presented.</i>	0	37.3	0	37.3	€/100 kg	
020726. Fresh or chilled cuts and edible offal of turkeys of the species domesticus						
02072610. <i>Cuts: Boneless</i>	0	85.1	0	85.1	€/100 kg	
02072620. <i>Cuts: With bone in, Halves or quarters</i>	0	41	0	41	€/100 kg	
02072630. <i>Cuts: With bone in, Whole wings, with or without tips</i>	0	26.9	0	26.9	€/100 kg	
02072640. <i>Cuts: With bone in, Backs, necks, backs with necks attached, rumps and wing-tips</i>	0	18.7	0	18.7	€/100 kg	
02072650. <i>Cuts: With bone in, Breasts and cuts thereof</i>	0	67.9	0	67.9	€/100 kg	
02072660. <i>Cuts: With bone in, Legs and cuts thereof, Drumsticks and cuts of drumsticks</i>	0	25.5	0	25.5	€/100 kg	
02072670. <i>Cuts: With bone in, Legs and cuts thereof, Other</i>	0	46	0	46	€/100 kg	
02072680. <i>Cuts: With bone in, Other</i>	0	83	0	83	€/100 kg	
02072691. <i>Offal: Livers</i>	6.4	0	6.4	0		
02072699. <i>Offal: Other</i>	0	18.7	0	18.7	€/100 kg	
020727. Frozen cuts and edible offal of turkeys of the species domesticus						
02072710. <i>Cuts: Boneless</i>	0	85.1	0	85.1	€/100 kg	
02072720. <i>Cuts: With bone in, Halves or quarters</i>	0	41	0	41	€/100 kg	
02072730. <i>Cuts: With bone in, Whole wings, with or without tips</i>	0	26.9	0	26.9	€/100 kg	
02072740. <i>Cuts: With bone in, Backs, necks, backs with necks attached, rumps and wing-tips</i>	0	18.7	0	18.7	€/100 kg	
02072750. <i>Cuts: With bone in, Breasts and cuts thereof</i>	0	67.9	0	67.9	€/100 kg	
02072760. <i>Cuts: With bone in, Legs and cuts thereof, Drumsticks and cuts of drumsticks</i>	0	25.5	0	25.5	€/100 kg	
02072770. <i>Cuts: With bone in, Legs and cuts thereof, Other</i>	0	46	0	46	€/100 kg	
02072780. <i>Cuts: With bone in, Other</i>	0	83	0	83	€/100 kg	
02072791. <i>Offal: Livers</i>	6.4	0	6.4	0		
02072799. <i>Offal: Other</i>	0	18.7	0	18.7	€/100 kg	

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 02. MEAT AND EDIBLE MEAT OFFAL

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
0207. Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen. (Continued)						02.01-02.10; Production in which all the material of Chapter 1 or 2 used is wholly obtained (i.e. animals that are born, raised, and slaughtered in Canada).
020741. Fresh or chilled domestic ducks, not cut in pieces						
02074120. Plucked, bled, gutted but not drawn, with heads and feet, known as '85% ducks'.	0	38	Duty-Free		€/100 kg	
02074130. Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '70% ducks'.	0	46.2	Duty-Free		€/100 kg	
02074180. Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '63% ducks', or otherwise presented.	0	51.3	Duty-Free		€/100 kg	
020742. Frozen domestic ducks, not cut in pieces						
02074230. Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '70% ducks'.	0	46.2	Duty-Free		€/100 kg	
02074280. Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '63% ducks', or otherwise presented.	0	51.3	Duty-Free		€/100 kg	
020743. Fatty livers of domestic ducks, fresh or chilled						
02074300. Fatty livers, fresh or chilled	0	0	Duty-Free			
020744. Fresh or chilled cuts and edible offal of domestic ducks (excl. fatty livers)						
02074410. Cuts: Boneless	0	128.3	Duty-Free		€/100 kg	
02074421. Cuts: With bone in, Halves or quarters	0	56.4	Duty-Free		€/100 kg	
02074431. Cuts: With bone in, Whole wings, with or without tips	0	26.9	Duty-Free		€/100 kg	
02074441. Cuts: With bone in, Backs, necks, backs with necks attached, rumps and wing-tips	0	18.7	Duty-Free		€/100 kg	
02074451. Cuts: With bone in, Breasts and cuts thereof	0	115.5	Duty-Free		€/100 kg	
02074461. Cuts: With bone in, Legs and cuts thereof	0	46.3	Duty-Free		€/100 kg	
02074471. Cuts: With bone in, Paletots	0	66	Duty-Free		€/100 kg	
02074481. Cuts: With bone in, Other	0	123.2	Duty-Free		€/100 kg	

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 02. MEAT AND EDIBLE MEAT OFFAL

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
0207. Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen. (Continued)						02.01-02.10; Production in which all the material of Chapter 1 or 2 used is wholly obtained (i.e. animals that are born, raised, and slaughtered in Canada).
020744. Fresh or chilled cuts and edible offal of domestic ducks (excl. fatty livers)						
02074491. Offal: Livers, other than fatty livers	6.4	0	Duty-Free			
02074499. Offal: Other	0	18.7	Duty-Free		€/100 kg	
020745. Frozen cuts and edible offal of domestic ducks						
02074510. Cuts: Boneless	0	128.3	Duty-Free		€/100 kg	
02074521. Cuts: With bone in, Halves or quarters	0	56.4	Duty-Free		€/100 kg	
02074531. Cuts: With bone in, Whole wings, with or without tips	0	26.9	Duty-Free		€/100 kg	
02074541. Cuts: With bone in, Backs, necks, backs with necks attached, rumps and wing-tips	0	18.7	Duty-Free		€/100 kg	
02074551. Cuts: With bone in, Breasts and cuts thereof	0	115.5	Duty-Free		€/100 kg	
02074561. Cuts: With bone in, Legs and cuts thereof	0	46.3	Duty-Free		€/100 kg	
02074571. Cuts: With bone in, Paletots	0	66	Duty-Free		€/100 kg	
02074581. Cuts: With bone in, Other	0	123.2	Duty-Free		€/100 kg	
02074593. Offal: Fatty livers	0	0	Duty-Free			
02074595. Offal: Livers, other than fatty livers	6.4	0	Duty-Free			
02074599. Offal: Other	0	18.7	Duty-Free		€/100 kg	
020751. Fresh or chilled domestic geese, not cut in pieces						
02075110. Plucked, bled, not drawn, with heads and feet, known as '82% geese'.	0	45.1	Duty-Free		€/100 kg	
02075190. Plucked and drawn, without heads and feet, with or without hearts and gizzards, known as '75% geese', or otherwise presented.	0	48.1	Duty-Free		€/100 kg	

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 02. MEAT AND EDIBLE MEAT OFFAL

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
0207. Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen. (Continued)						02.01-02.10; Production in which all the material of Chapter 1 or 2 used is wholly obtained (i.e. animals that are born, raised, and slaughtered in Canada).
020752. Frozen domestic geese, not cut in pieces						
02075210. Plucked, bled, not drawn, with heads and feet, known as '82% geese'.	0	45.1	Duty-Free		€/100 kg	
02075290. Plucked and drawn, without heads and feet, with or without hearts and gizzards, known as '75% geese', or otherwise presented.	0	48.1	Duty-Free		€/100 kg	
020753. Fatty livers of domestic geese, fresh or chilled						
02075300. Fatty livers, fresh or chilled	0	0	Duty-Free			
020754. Fresh or chilled cuts and edible offal of domestic geese (excl. fatty livers)						
02075410. Cuts: Boneless	0	110.5	Duty-Free		€/100 kg	
02075421. Cuts: With bone in, Halves or quarters	0	52.9	Duty-Free		€/100 kg	
02075431. Cuts: With bone in, Whole wings, with or without tips	0	26.9	Duty-Free		€/100 kg	
02075441. Cuts: With bone in, Backs, necks, backs with necks attached, rumps and wing-tips	0	18.7	Duty-Free		€/100 kg	
02075451. Cuts: With bone in, Breasts and cuts thereof	0	86.5	Duty-Free		€/100 kg	
02075461. Cuts: With bone in, Legs and cuts thereof	0	69.7	Duty-Free		€/100 kg	
02075471. Cuts: With bone in, Paletots	0	66	Duty-Free		€/100 kg	
02075481. Cuts: With bone in, Other	0	123.2	Duty-Free		€/100 kg	
02075491. Offal: Livers, other than fatty livers	6.4	0	Duty-Free			
02075499. Offal: Other	0	18.7	Duty-Free		€/100 kg	

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 02. MEAT AND EDIBLE MEAT OFFAL

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
0207. Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen. (Continued)						02.01-02.10; Production in which all the material of Chapter 1 or 2 used is wholly obtained (i.e. animals that are born, raised, and slaughtered in Canada).
020755. Frozen cuts and edible offal of domestic geese						
02075510. Cuts: Boneless	0	110.5	Duty-Free		€/100 kg	
02075521. Cuts: With bone in, Halves or quarters	0	52.9	Duty-Free		€/100 kg	
02075531. Cuts: With bone in, Whole wings, with or without tips	0	26.9	Duty-Free		€/100 kg	
02075541. Cuts: With bone in, Backs, necks, backs with necks attached, rumps and wing-tips	0	18.7	Duty-Free		€/100 kg	
02075551. Cuts: With bone in, Breasts and cuts thereof	0	86.5	Duty-Free		€/100 kg	
02075561. Cuts: With bone in, Legs and cuts thereof	0	69.7	Duty-Free		€/100 kg	
02075571. Cuts: With bone in, Paletots	0	66	Duty-Free		€/100 kg	
02075581. Cuts: With bone in, Other	0	123.2	Duty-Free		€/100 kg	
02075593. Offal: Fatty livers	0	0	Duty-Free			
02075595. Offal: Livers, other than fatty livers	6.4	0	Duty-Free			
02075599. Offal: Other	0	18.7	Duty-Free		€/100 kg	
020760. Meat and edible offal of domestic guinea fowls, fresh, chilled or frozen						
02076005. Not cut in pieces, fresh, chilled or frozen	0	49.3	Duty-Free		€/100 kg	
02076010. Cuts: Boneless	0	128.3	Duty-Free		€/100 kg	
02076021. Cuts: With bone in, Halves or quarters	0	54.2	Duty-Free		€/100 kg	
02076031. Cuts: With bone in, Whole wings, with or without tips	0	26.9	Duty-Free		€/100 kg	
02076041. Cuts: With bone in, Backs, necks, backs with necks attached, rumps and wing-tips	0	18.7	Duty-Free		€/100 kg	
02076051. Cuts: With bone in, Breasts and cuts thereof	0	115.5	Duty-Free		€/100 kg	
02076061. Cuts: With bone in, Legs and cuts thereof	0	46.3	Duty-Free		€/100 kg	
02076081. Cuts: With bone in, Other	0	123.2	Duty-Free		€/100 kg	
02076091. Offal: Livers	6.4	0	Duty-Free			
02076099. Offal: Other	0	18.7	Duty-Free		€/100 kg	

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 02. MEAT AND EDIBLE MEAT OFFAL

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0208. Other meat and edible meat offal, fresh, chilled or frozen.</b>						02.01-02.10; Production in which all the material of Chapter 1 or 2 used is wholly obtained (i.e. animals that are born, raised, and slaughtered in Canada).
020810. Fresh, chilled or frozen meat and edible offal of rabbits or hares						
02081010. <i>Of domestic rabbits</i>	6.4	0	Duty-Free			
02081090. <i>Other</i>	0	0	Duty-Free			
020830. Fresh, chilled or frozen meat and edible offal of primates						
02083000. <i>Of primates</i>	9	0	Duty-Free			
020840. Fresh, chilled or frozen meat and edible offal of whales, dolphins and porpoises (mammals of the order Cetacea), of manatees and dugongs (mammals of the order Sirenia) and of seals, sea lions and walruses (mammals of the suborder Pinnipedia)						
02084010. <i>Whale meat</i>	6.4	0	Duty-Free			
02084020. <i>Seal meat</i>	6.4	0	Duty-Free			
02084080. <i>Other</i>	9	0	Duty-Free			
020850. Fresh, chilled or frozen meat and edible offal of reptiles "e.g. snakes, turtles, crocodiles"						
02085000. <i>Of reptiles (including snakes and turtles)</i>	9	0	Duty-Free			
020860. Fresh, chilled or frozen meat and edible offal of camels and other camelids [Camelidae]						
02086000. <i>Of camels and other camelids (Camelidae)</i>	9	0	Duty-Free			

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CHAPTER 02. MEAT AND EDIBLE MEAT OFFAL

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0208. Other meat and edible meat offal, fresh, chilled or frozen. (Continued)</b>						02.01-02.10; Production in which all the material of Chapter 1 or 2 used is wholly obtained (i.e. animals that are born, raised, and slaughtered in Canada).
020890. Fresh, chilled or frozen meat and edible offal of pigeons, game, reindeer and other animals (excl. bovine animals, swine, sheep, goats, horses, asses, mules, hinnies, poultry "fowls of the species Gallus domesticus, ducks, geese, turkeys, guinea fowl", rabbits, hares, primates, whales, dolphins and porpoises "mammals of the order Cetacea", manatees and dugongs "mammals of the order Sirenia", seals, sea lions and walruses "mammals of the suborder Pinnipedia" and reptiles)						
02089010. <i>Of domestic pigeons</i>	6.4	0	Duty-Free			
02089030. <i>Of game, other than of rabbits or hares</i>	0	0	Duty-Free			
02089060. <i>Of reindeer</i>	9	0	Duty-Free			
02089070. <i>Frogs legs</i>	6.4	0	Duty-Free			
02089098. <i>Other</i>	9	0	Duty-Free			
<b>0209. Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.</b>						
020910. Pig fat, free of lean meat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked						
02091011. <i>Fresh, chilled, frozen, salted or in brine</i>	0	21.4	Duty-Free	€/100 kg		
02091019. <i>Dried or smoked</i>	0	23.6	Duty-Free	€/100 kg		
02091090. <i>Pig fat, other than that of tariff lines 02091011 or 02091019</i>	0	12.9	Duty-Free	€/100 kg		
020990. Poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked						
02099000. <i>Other</i>	0	41.5	Duty-Free	€/100 kg		

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CHAPTER 02. MEAT AND EDIBLE MEAT OFFAL

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV (%)	SD		
<b>0210. Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.</b>						02.01-02.10; Production in which all the material of Chapter 1 or 2 used is wholly obtained (i.e. animals that are born, raised, and slaughtered in Canada).
021011. Hams, shoulders and cuts thereof of swine, salted, in brine, dried or smoked, with bone in						
02101111. <i>Of domestic swine, salted or in brine: Hams and cuts thereof</i>	0	77.8	0	77.8	€/100 kg	
02101119. <i>Of domestic swine, salted or in brine: Shoulders and cuts thereof</i>	0	60.1	0	60.1	€/100 kg	
02101131. <i>Of domestic swine, dried or smoked: Hams and cuts thereof</i>	0	151.2	0	151.2	€/100 kg	
02101139. <i>Of domestic swine, dried or smoked: Shoulders and cuts thereof</i>	0	119	0	119	€/100 kg	
02101190. <i>Other</i>	15.4	0	Duty-Free			
021012. Bellies "streaky" and cuts thereof of swine, salted, in brine, dried or smoked						
02101211. <i>Of domestic swine: Salted or in brine</i>	0	46.7	Duty-Free		€/100 kg	
02101219. <i>Of domestic swine: Dried or smoked</i>	0	77.8	Duty-Free		€/100 kg	
02101290. <i>Other</i>	15.4	0	Duty-Free			
021019. Meat of swine, salted, in brine, dried or smoked (excl. hams, shoulders and cuts thereof, with bone in, and bellies and cuts thereof)						
02101910. <i>Of domestic swine, salted or in brine: Bacon sides or spencers</i>	0	68.7	Duty-Free		€/100 kg	
02101920. <i>Of domestic swine, salted or in brine: Three-quarter sides or middles</i>	0	75.1	Duty-Free		€/100 kg	
02101930. <i>Of domestic swine, salted or in brine: Fore-ends and cuts thereof</i>	0	60.1	Duty-Free		€/100 kg	
02101940. <i>Of domestic swine, salted or in brine: Loins and cuts thereof</i>	0	86.9	Duty-Free		€/100 kg	
02101950. <i>Of domestic swine, salted or in brine: Other</i>	0	86.9	Duty-Free		€/100 kg	
02101960. <i>Of domestic swine, dried or smoked: Fore-ends and cuts thereof</i>	0	119	Duty-Free		€/100 kg	
02101970. <i>Of domestic swine, dried or smoked: Loins and cuts thereof</i>	0	149.6	Duty-Free		€/100 kg	
02101981. <i>Of domestic swine, dried or smoked: Other, Boneless</i>	0	151.2	Duty-Free		€/100 kg	
02101989. <i>Of domestic swine, dried or smoked: Other</i>	0	151.2	Duty-Free		€/100 kg	
02101990. <i>Other</i>	15.4	0	Duty-Free			

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CHAPTER 02. MEAT AND EDIBLE MEAT OFFAL

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0210. Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal. (Continued)</b>						02.01-02.10; Production in which all the material of Chapter 1 or 2 used is wholly obtained (i.e. animals that are born, raised, and slaughtered in Canada).
021020. Meat of bovine animals, salted, in brine, dried or smoked						
02102010. <i>With bone in</i>						
02102090. <i>Boneless</i>						
021091. Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat and meat offal, of primates						
02109100. <i>Of primates</i>						
021092. Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat or meat offal, of whales, dolphins and porpoises (mammals of the order Cetacea), manatees and dugongs (mammals of the order Sirenia) and seals, sea lions and walruses (mammals of the suborder Pinnipedia)						
02109210. <i>Of whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)</i>						

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA																Specific Duty Units	Rules of Origin
			2017		2018		2019		2020		2021		2022		2023		2024+			
	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD		
<b>0210. Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal. (Continued)</b>																			€ /100 kg	02.01-02.10; Production in which all the material of Chapter 1 or 2 used is wholly obtained (i.e. animals that are born, raised, and slaughtered in Canada).
021092. Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat or meat offal, of whales, dolphins and porpoises (mammals of the order Cetacea), manatees and dugongs (mammals of the order Sirenia) and seals, sea lions and walruses (mammals of the suborder Pinnipedia)																				
02109291. <i>Other: Meat</i>																				
02109292. <i>Other: Offal</i>																				
02109299. <i>Other: Edible flours and meals of meat or meat offal</i>																			€ /100 kg	

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CHAPTER 02. MEAT AND EDIBLE MEAT OFFAL

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
0210. Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal. (Continued)						02.01-02.10; Production in which all the material of Chapter 1 or 2 used is wholly obtained (i.e. animals that are born, raised, and slaughtered in Canada).
021093. Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat and meat offal, of reptiles "e.g. snakes, turtles, alligators"						
02109300. <i>Of reptiles (including snakes and turtles)</i>						

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA																Specific Duty Units	Rules of Origin
			2017		2018		2019		2020		2021		2022		2023		2024+			
	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD		
0210. Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal. (Continued)																			02.01-02.10; Production in which all the material of Chapter 1 or 2 used is wholly obtained (i.e. animals that are born, raised, and slaughtered in Canada).	
021099. Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat and meat offal (excl. meat of bovine animals and swine and meat and edible offal of primates, whales, dolphins and porpoises "mammals of the order Cetacea", manatees and dugongs "mammals of the order Sirenia", seals, sea lions and walruses "mammals of the suborder Pinnipedia" and reptiles)																				
<i>02109910. Meat: of horses, salted, in brine or dried</i>																				
<i>02109921. Meat of sheep and goats: with bone in</i>																				
<i>02109929. Meat of sheep and goats: boneless</i>																				
<i>02109931. Meat: of reindeer</i>																				
<i>02109939. Meat: Other</i>																				

**Note:** **AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 02. MEAT AND EDIBLE MEAT OFFAL

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0210. Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal. (Continued)</b>						02.01-02.10; Production in which all the material of Chapter 1 or 2 used is wholly obtained (i.e. animals that are born, raised, and slaughtered in Canada).
021099. Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat and meat offal (excl. meat of bovine animals and swine and meat and edible offal of primates, whales, dolphins and porpoises "mammals of the order Cetacea", manatees and dugongs "mammals of the order Sirenia", seals, sea lions and walruses "mammals of the suborder Pinnipedia" and reptiles)						
02109941. <i>Offal of Domestic Swine: Livers</i>	0	64.9	Duty-Free		€/100 kg	
02109949. <i>Offal of Domestic Swine: Other</i>	0	47.2	Duty-Free		€/100 kg	
02109951. <i>Offal of Bovine Animals: Thick skirt and thin skirt</i>	15.4	303.4	15.4	303.4	€/100 kg	
02109959. <i>Offal of Bovine Animals: Other</i>	12.8	0	12.8	0		
02109971. <i>Offal, Poultry Liver: Fatty livers of geese or ducks, salted or in brine</i>	0	0	Duty-Free			

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA																Specific Duty Units	Rules of Origin	
			2017		2018		2019		2020		2021		2022		2023		2024+				
	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD			
<b>0210. Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal. (Continued)</b>																		02.01-02.10; Production in which all the material of Chapter 1 or 2 used is wholly obtained (i.e. animals that are born, raised, and slaughtered in Canada).			
021099. Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat and meat offal (excl. meat of bovine animals and swine and meat and edible offal of primates, whales, dolphins and porpoises "mammals of the order Cetacea", manatees and dugongs "mammals of the order Sirenia", seals, sea lions and walruses "mammals of the suborder Pinnipedia" and reptiles)																					
02109979. <i>Offal, Poultry Liver: Other</i>	6.4	0	4.8	0	3.2	0	1.6	0	0	0	0	0	0	0	0	0	0		0	0	
02109985. <i>Offal: Other</i>	15.4	0	11.5	0	7.7	0	3.8	0	0	0	0	0	0	0	0	0	0		0	0	
02109990. <i>Edible flours and meals of meat or meat offal</i>	15.4	303.4	13.4	265.48	11.5	227.55	9.6	189.63	7.7	151.7	7.7	113.78	3.8	75.85	1.9	37.93	0	0	€/100 kg		

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 04. DAIRY PRODUCE; BIRDS EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0401. Milk and cream, not concentrated nor containing added sugar or other sweetening matter.</b>						4.01; A change from any other chapter (of any origin), except from dairy preparations of subheading 1901.90 containing more than 10% by dry weight of milk solids, provided that all the material of Chapter 4 used is wholly obtained (i.e. produced from animals born and raised in Canada).
040110. Milk and cream of a fat content by weight of <= 1%, not concentrated nor containing added sugar or other sweetening matter						
04011010. <i>In immediate packings of a net content not exceeding two litres</i>	0	13.8	Duty-Free	€/100 kg		
04011090. <i>Other</i>	0	12.9	Duty-Free	€/100 kg		
040120. Milk and cream of a fat content by weight of > 1% but <= 6%, not concentrated nor containing added sugar or other sweetening matter						
04012011. <i>Not exceeding 3%; In immediate packings of a net content not exceeding two litres</i>	0	18.8	Duty-Free	€/100 kg		
04012019. <i>Not exceeding 3%; Other</i>	0	17.9	Duty-Free	€/100 kg		
04012091. <i>Exceeding 3%; In immediate packings of a net content not exceeding two litres</i>	0	22.7	Duty-Free	€/100 kg		
04012099. <i>Exceeding 3%; Other</i>	0	21.8	Duty-Free	€/100 kg		
040140. Milk and cream of a fat content by weight of > 6% but <= 10%, not concentrated nor containing added sugar or other sweetening matter						
04014010. <i>In immediate packings of a net content not exceeding two litres</i>	0	57.5	Duty-Free	€/100 kg		
04014090. <i>Other</i>	0	56.6	Duty-Free	€/100 kg		
040150. Milk and cream of a fat content by weight of > 10%, not concentrated nor containing added sugar or other sweetening matter						
04015011. <i>Not Exceeding 21%; In immediate packings of a net content not exceeding two litres</i>	0	57.5	Duty-Free	€/100 kg		
04015019. <i>Not Exceeding 21%; Other</i>	0	56.6	Duty-Free	€/100 kg		
04015031. <i>Exceeding 21%, but not exceeding 45%; In immediate packings of a net content not exceeding two litres</i>	0	110	Duty-Free	€/100 kg		
04015039. <i>Exceeding 21%, but not exceeding 45%; Other</i>	0	109.1	Duty-Free	€/100 kg		
04015091. <i>Exceeding 45%; In immediate packings of a net content not exceeding two litres</i>	0	183.7	Duty-Free	€/100 kg		
04015099. <i>Exceeding 45%; Other</i>	0	182.8	Duty-Free	€/100 kg		

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 04. DAIRY PRODUCE; BIRDS EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0402. Milk and cream, concentrated or containing added sugar or other sweetening matter.</b>						402.1; A change from any other chapter, except from dairy preparations of subheading 1901.90 containing more than 10% by dry weight of milk solids, provided that: (a) all the material of Chapter 4 used is wholly obtained (produced from animals born and raised in Canada), and (b) the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 40% of the net weight of the product.
040210. Milk and cream in solid forms, of a fat content by weight of <= 1.5%						
04021011. Not containing added sugar or other sweetening matter: In immediate packings of a net content not exceeding 2.5 kg	0	125.4	Duty-Free		€/100 kg	
04021019. Not containing added sugar or other sweetening matter: Other	0	118.8	Duty-Free		€/100 kg	
04021091. Other; In immediate packings of a net content not exceeding 2.5 kg	0	27.5	Duty-Free		€/100 kg	
04021099. Other	0	21	Duty-Free		€/100 kg	
040221. Milk and cream in solid forms, of a fat content by weight of > 1.5%, unsweetened						0402.21-0402.99; A change from any other chapter, except from dairy preparations of subheading 1901.90 containing more than 10% by dry weight of milk solids, provided that: (a) all the material of Chapter 4 used is wholly obtained (i.e. produced from animals born and raised in Canada), and (b) the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product.
04022111. Of a fat content, by weight, not exceeding 27%: In immediate packings of a net content not exceeding 2.5 kg						
04022111. Of a fat content, by weight, not exceeding 27%: In immediate packings of a net content not exceeding 2.5 kg	0	135.7	Duty-Free		€/100 kg	
04022118. Of a fat content, by weight, not exceeding 27%: Other	0	130.4	Duty-Free		€/100 kg	
04022191. Of a fat content, by weight, exceeding 27%: In immediate packings of a net content not exceeding 2.5 kg	0	167.2	Duty-Free		€/100 kg	
04022199. Of a fat content, by weight, exceeding 27%: Other	0	161.9	Duty-Free		€/100 kg	
040229. Milk and cream in solid forms, of a fat content by weight of > 1.5%, sweetened						
04022911. Of a fat content, by weight, not exceeding 27%: Special milk, for infants, in hermetically sealed containers of a net content not exceeding 500 g, of a fat content, by weight, exceeding 10%						
04022911. Of a fat content, by weight, not exceeding 27%: Special milk, for infants, in hermetically sealed containers of a net content not exceeding 500 g, of a fat content, by weight, exceeding 10%	0	22	Duty-Free		€/100 kg	
04022915. Of a fat content, by weight, not exceeding 27%: In immediate packings of a net content not exceeding 2.5 kg	0	22	Duty-Free		€/100 kg	
04022919. Of a fat content, by weight, not exceeding 27%: Other	0	16.8	Duty-Free		€/100 kg	

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CHAPTER 04. DAIRY PRODUCE; BIRDS EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0402. Milk and cream, concentrated or containing added sugar or other sweetening matter. (Continued)</b>						0402.21-0402.99; A change from any other chapter, except from dairy preparations of subheading 1901.90 containing more than 10% by dry weight of milk solids, provided that: (a) all the material of Chapter 4 used is wholly obtained (i.e. produced from animals born and raised in Canada), and (b) the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product.
040229. Milk and cream in solid forms, of a fat content by weight of > 1,5%, sweetened						
04022991. <i>Of a fat content, by weight, exceeding 27%: In immediate packings of a net content not exceeding 2.5 kg</i>	0	22	Duty-Free		€/100 kg	
04022999. <i>Of a fat content, by weight, exceeding 27%: Other</i>	0	16.8	Duty-Free		€/100 kg	
040291. Milk and cream, concentrated but unsweetened (excl. in solid forms)						
04029110. <i>Of a fat content, by weight, not exceeding 8%</i>	0	34.7	Duty-Free		€/100 kg	
04029130. <i>Of a fat content, by weight, exceeding 8% but not exceeding 10%</i>	0	43.4	Duty-Free		€/100 kg	
04029151. <i>Of a fat content, by weight, exceeding 10% but not exceeding 45%: In immediate packings of a net content not exceeding 2.5 kg</i>	0	110	Duty-Free		€/100 kg	
04029159. <i>Of a fat content, by weight, exceeding 10% but not exceeding 45%: Other</i>	0	109.1	Duty-Free		€/100 kg	
04029191. <i>Of a fat content, by weight, exceeding 45%: In immediate packings of a net content not exceeding 2.5 kg</i>	0	183.7	Duty-Free		€/100 kg	
04029199. <i>Of a fat content, by weight, exceeding 45%: Other</i>	0	182.8	Duty-Free		€/100 kg	
040299. Milk and cream, concentrated and sweetened (excl. in solid forms)						
04029910. <i>Of a fat content, by weight, not exceeding 9.5%</i>	0	57.2	Duty-Free		€/100 kg	
04029931. <i>Of a fat content, by weight, exceeding 9.5% but not exceeding 45%: In immediate packings of a net content not exceeding 2.5 kg</i>	0	19.4	Duty-Free		€/100 kg	
04029939. <i>Of a fat content, by weight, exceeding 9.5% but not exceeding 45%: Other</i>	0	18.5	Duty-Free		€/100 kg	
04029991. <i>Of a fat content, by weight, exceeding 45%: In immediate packings of a net content not exceeding 2.5 kg</i>	0	19.4	Duty-Free		€/100 kg	
04029999. <i>Of a fat content, by weight, exceeding 45%: Other</i>	0	18.5	Duty-Free		€/100 kg	

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CHAPTER 04. DAIRY PRODUCE; BIRDS EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
0403. Buttermilk, curdled milk and cream, yogurt, 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.						04.03-04.06; A change from any other chapter, except from dairy preparations of subheading 1901.90 containing more than 10% by dry weight of milk solids, provided that: (a) all the material of Chapter 4 used is wholly obtained (i.e. produced from animals born and raised in Canada), and (b) the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product.
040310. Yogurt, whether or not flavoured or containing added sugar or other sweetening matter, fruits, nuts or cocoa						
04031011. Not flavoured nor containing added fruit, nuts, or cocoa; Not containing added sugar or other sweetening matter; of a fat content, by weight, not exceeding 3%	0	20.5	Duty-Free		€/100 kg	
04031013. Not flavoured nor containing added fruit, nuts, or cocoa; Not containing added sugar or other sweetening matter; of a fat content, by weight, exceeding 3% but not exceeding 6%	0	24.4	Duty-Free		€/100 kg	
04031019. Not flavoured nor containing added fruit, nuts, or cocoa; Not containing added sugar or other sweetening matter; of a fat content, by weight, exceeding 6%	0	59.2	Duty-Free		€/100 kg	
04031031. Not flavoured nor containing added fruit, nuts, or cocoa; Other; of a fat content, by weight, not exceeding 3%	0	21.1	Duty-Free		€/100 kg	
04031033. Not flavoured nor containing added fruit, nuts, or cocoa; Other; of a fat content, by weight, exceeding 3% but not exceeding 6%	0	21.1	Duty-Free		€/100 kg	
04031039. Not flavoured nor containing added fruit, nuts, or cocoa; Other; of a fat content, by weight, exceeding 6%	0	21.1	Duty-Free		€/100 kg	
04031051. Flavoured or containing added fruit, nuts, or cocoa; In powder, granules, or other solid forms; of a milkfat content, by weight, not exceeding 1.5%	8.3	95	Duty-Free		€/100 kg	
04031053. Flavoured or containing added fruit, nuts, or cocoa; In powder, granules, or other solid forms; of a milkfat content, by weight, exceeding 1.5% but not exceeding 27%	8.3	130.4	Duty-Free		€/100 kg	
04031059. Flavoured or containing added fruit, nuts, or cocoa; In powder, granules, or other solid forms; of a milkfat content, by weight, exceeding 27%	8.3	168.8	Duty-Free		€/100 kg	
04031091. Flavoured or containing added fruit, nuts, or cocoa; Other; of a milkfat content, by weight, not exceeding 3%	8.3	12.4	Duty-Free		€/100 kg	

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CHAPTER 04. DAIRY PRODUCE; BIRDS EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0403. Buttermilk, curdled milk and cream, yogurt, 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. (Continued)</b>						04.03-04.06; A change from any other chapter, except from dairy preparations of subheading 1901.90 containing more than 10% by dry weight of milk solids, provided that: (a) all the material of Chapter 4 used is wholly obtained (i.e. produced from animals born and raised in Canada), and (b) the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product.
040310. Yogurt, whether or not flavoured or containing added sugar or other sweetening matter, fruits, nuts or cocoa						
<i>04031093. Flavoured or containing added fruit, nuts, or cocoa; Other; of a milkfat content, by weight, exceeding 3% but not exceeding 6%</i>	8.3	17.1	Duty-Free		€/100 kg	
<i>04031099. Flavoured or containing added fruit, nuts, or cocoa; Other; of a milkfat content, by weight, exceeding 6%</i>	8.3	26.6	Duty-Free		€/100 kg	
<b>040390. Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or flavoured or containing added sugar or other sweetening matter, fruits, nuts or cocoa (excl. yogurt)</b>						
<i>04039011. Not flavoured nor containing added fruit, nuts, or cocoa; In powder, granules, or other solid forms; Not containing added sugar or other sweetening matter; of a fat content, by weight, not exceeding 1.5%</i>	0	100.4	Duty-Free		€/100 kg	
<i>04039013. Not flavoured nor containing added fruit, nuts, or cocoa; In powder, granules, or other solid forms; Not containing added sugar or other sweetening matter; of a fat content, by weight, exceeding 1.5% but not exceeding 27%</i>	0	135.7	Duty-Free		€/100 kg	
<i>04039019. Not flavoured nor containing added fruit, nuts, or cocoa; In powder, granules, or other solid forms; Not containing added sugar or other sweetening matter; of a fat content, by weight, exceeding 27%</i>	0	167.2	Duty-Free		€/100 kg	
<i>04039031. Not flavoured nor containing added fruit, nuts, or cocoa; In powder, granules, or other solid forms; Other; of a fat content, by weight, not exceeding 1.5%</i>	0	22	Duty-Free		€/100 kg	
<i>04039033. Not flavoured nor containing added fruit, nuts, or cocoa; In powder, granules, or other solid forms; Other; of a fat content, by weight, exceeding 1.5% but not exceeding 27%</i>	0	22	Duty-Free		€/100 kg	
<i>04039039. Not flavoured nor containing added fruit, nuts, or cocoa; In powder, granules, or other solid forms; Other; of a fat content, by weight, exceeding 27%</i>	0	22	Duty-Free		€/100 kg	
<i>04039051. Not flavoured nor containing added fruit, nuts, or cocoa; Other; Not containing added sugar or other sweetening matter; of a fat content, by weight, not exceeding 3%</i>	0	20.5	Duty-Free		€/100 kg	

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CHAPTER 04. DAIRY PRODUCE; BIRDS EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0403. Buttermilk, curdled milk and cream, yogurt, 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. (Continued)</b>						04.03-04.06; A change from any other chapter, except from dairy preparations of subheading 1901.90 containing more than 10% by dry weight of milk solids, provided that: (a) all the material of Chapter 4 used is wholly obtained (i.e. produced from animals born and raised in Canada), and (b) the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product.
040390. Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or flavoured or containing added sugar or other sweetening matter, fruits, nuts or cocoa (excl. yogurt)						
04039053. Not flavoured nor containing added fruit, nuts, or cocoa; Other; Not containing added sugar or other sweetening matter; of a fat content, by weight, exceeding 3% but not exceeding 6%	0	24.4	Duty-Free		€/100 kg	
04039059. Not flavoured nor containing added fruit, nuts, or cocoa; Other; Not containing added sugar or other sweetening matter; of a fat content, by weight, exceeding 6%	0	59.2	Duty-Free		€/100 kg	
04039061. Not flavoured nor containing added fruit, nuts, or cocoa; Other; of a fat content, by weight, not exceeding 3%	0	21.1	Duty-Free		€/100 kg	
04039063. Not flavoured nor containing added fruit, nuts, or cocoa; Other; of a fat content, by weight, exceeding 3% but not exceeding 6%	0	21.1	Duty-Free		€/100 kg	
04039069. Not flavoured nor containing added fruit, nuts, or cocoa; Other; of a fat content, by weight, exceeding 6%	0	21.1	Duty-Free		€/100 kg	
04039071. Flavoured or containing added fruit, nuts, or cocoa; In powder, granules, or other solid forms; of a milkfat content, by weight, not exceeding 1.5%	8.3	95	Duty-Free		€/100 kg	
04039073. Flavoured or containing added fruit, nuts, or cocoa; In powder, granules, or other solid forms; of a milkfat content, by weight, exceeding 1.5% but not exceeding 27%	8.3	130.4	Duty-Free		€/100 kg	
04039079. Flavoured or containing added fruit, nuts, or cocoa; In powder, granules, or other solid forms; of a milkfat content, by weight, exceeding 27%	8.3	168.8	Duty-Free		€/100 kg	
04039091. Flavoured or containing added fruit, nuts, or cocoa; Other; of a milkfat content, by weight, not exceeding 3%	8.3	12.4	Duty-Free		€/100 kg	

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 04. DAIRY PRODUCE; BIRDS EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0403. Buttermilk, curdled milk and cream, yogurt, 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. (Continued)</b>						04.03-04.06; A change from any other chapter, except from dairy preparations of subheading 1901.90 containing more than 10% by dry weight of milk solids, provided that: (a) all the material of Chapter 4 used is wholly obtained (i.e. produced from animals born and raised in Canada), and (b) the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product.
040390. Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or flavoured or containing added sugar or other sweetening matter, fruits, nuts or cocoa (excl. yogurt)						
04039093. <i>Flavoured or containing added fruit, nuts, or cocoa; Other; of a milkfat content, by weight, exceeding 3% but not exceeding 6%</i>						
04039099. <i>Flavoured or containing added fruit, nuts, or cocoa; Other; of a milkfat content, by weight, exceeding 6%</i>						

**Note:** **AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e. €5/100 kg).

CHAPTER 04. DAIRY PRODUCE; BIRDS EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0404. Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.</b>						04.03-04.06; A change from any other chapter, except from dairy preparations of subheading 1901.90 containing more than 10% by dry weight of milk solids, provided that: (a) all the material of Chapter 4 used is wholly obtained (i.e. produced from animals born and raised in Canada), and (b) the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product.
040410. Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter						
04041002. In powder, granules, or other solid forms; Not containing added sugar or other sweetening matter; of a protein content (nitrogen content >> 6,38), by weight, not exceeding 15%; of a fat content, by weight, not exceeding 1.5%	0	7	Duty-Free		€/100 kg	
04041004. In powder, granules, or other solid forms; Not containing added sugar or other sweetening matter; of a protein content (nitrogen content >> 6,38), by weight, not exceeding 15%; of a fat content, by weight, exceeding 1.5% but not exceeding 27%	0	135.7	Duty-Free		€/100 kg	
04041006. In powder, granules, or other solid forms; Not containing added sugar or other sweetening matter; of a protein content (nitrogen content >> 6,38), by weight, not exceeding 15%; of a fat content, by weight, exceeding 27%	0	167.2	Duty-Free		€/100 kg	
04041012. In powder, granules, or other solid forms; Not containing added sugar or other sweetening matter; of a protein content (nitrogen content >> 6,38), by weight, exceeding 15%; of a fat content, by weight, not exceeding 1.5%	0	100.4	Duty-Free		€/100 kg	
04041014. In powder, granules, or other solid forms; Not containing added sugar or other sweetening matter; of a protein content (nitrogen content >> 6,38), by weight, exceeding 15%; of a fat content, by weight, exceeding 1.5% but not exceeding 27%	0	135.7	Duty-Free		€/100 kg	
04041016. In powder, granules, or other solid forms; Not containing added sugar or other sweetening matter; of a protein content (nitrogen content >> 6,38), by weight, exceeding 15%; of a fat content, by weight, exceeding 27%	0	167.2	Duty-Free		€/100 kg	

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CHAPTER 04. DAIRY PRODUCE; BIRDS EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0404. Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included. (Continued)</b>						04.03-04.06; A change from any other chapter, except from dairy preparations of subheading 1901.90 containing more than 10% by dry weight of milk solids, provided that: (a) all the material of Chapter 4 used is wholly obtained (i.e. produced from animals born and raised in Canada), and (b) the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product.
040410. Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter						
04041026. In powder, granules, or other solid forms; Other; of a protein content (nitrogen content >> 6,38), by weight, not exceeding 15%; of a fat content, by weight, not exceeding 1.5%	0	16.8	Duty-Free		€/100 kg	
04041028. In powder, granules, or other solid forms; Other; of a protein content (nitrogen content >> 6,38), by weight, not exceeding 15%; of a fat content, by weight, exceeding 1.5% but not exceeding 27%	0	22	Duty-Free		€/100 kg	
04041032. In powder, granules, or other solid forms; Other; of a protein content (nitrogen content >> 6,38), by weight, not exceeding 15%; of a fat content, by weight, exceeding 27%	0	22	Duty-Free		€/100 kg	
04041034. In powder, granules, or other solid forms; Other; of a protein content (nitrogen content >> 6,38), by weight, exceeding 15%; of a fat content, by weight, not exceeding 1.5%	0	22	Duty-Free		€/100 kg	
04041036. In powder, granules, or other solid forms; Other; of a protein content (nitrogen content >> 6,38), by weight, exceeding 15%; of a fat content, by weight, exceeding 1.5% but not exceeding 27%	0	22	Duty-Free		€/100 kg	
04041038. In powder, granules, or other solid forms; Other; of a protein content (nitrogen content >> 6,38), by weight, exceeding 15%; of a fat content, by weight, exceeding 27%	0	22	Duty-Free		€/100 kg	

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e.€/100 kg).

CHAPTER 04. DAIRY PRODUCE; BIRDS EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0404. Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included. (Continued)</b>						04.03-04.06; A change from any other chapter, except from dairy preparations of subheading 1901.90 containing more than 10% by dry weight of milk solids, provided that: (a) all the material of Chapter 4 used is wholly obtained (i.e. produced from animals born and raised in Canada), and (b) the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product.
040410. Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter						
04041048. Other; Not containing added sugar or other sweetening matter; of a protein content (nitrogen content << 6,38), by weight, not exceeding 15%; of a fat content, by weight, not exceeding 1.5%	0	0.07	Duty-Free		€/kg/dry lactic matter	
04041052. Other; Not containing added sugar or other sweetening matter; of a protein content (nitrogen content << 6,38), by weight, not exceeding 15%; of a fat content, by weight, exceeding 1.5% but not exceeding 27%	0	135.7	Duty-Free		€/100 kg	
04041054. Other; Not containing added sugar or other sweetening matter; of a protein content (nitrogen content << 6,38), by weight, not exceeding 15%; of a fat content, by weight, exceeding 27%	0	167.2	Duty-Free		€/100 kg	
04041056. Other; Not containing added sugar or other sweetening matter; of a protein content (nitrogen content << 6,38), by weight, exceeding 15%; of a fat content, by weight, not exceeding 1.5%	0	100.4	Duty-Free		€/100 kg	
04041058. Other; Not containing added sugar or other sweetening matter; of a protein content (nitrogen content << 6,38), by weight, exceeding 15%; of a fat content, by weight, exceeding 1.5% but not exceeding 27%	0	135.7	Duty-Free		€/100 kg	
04041062. Other; Not containing added sugar or other sweetening matter; of a protein content (nitrogen content << 6,38), by weight, exceeding 15%; of a fat content, by weight, exceeding 27%	0	167.2	Duty-Free		€/100 kg	
04041072. Other; of a protein content (nitrogen content << 6,38), by weight, not exceeding 15%; of a fat content, by weight, not exceeding 1.5%	0	16.8	Duty-Free		€/100 kg	

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 04. DAIRY PRODUCE; BIRDS EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
0404. Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included. (Continued)						04.03-04.06; A change from any other chapter, except from dairy preparations of subheading 1901.90 containing more than 10% by dry weight of milk solids, provided that: (a) all the material of Chapter 4 used is wholly obtained (i.e. produced from animals born and raised in Canada), and (b) the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product.
040410. Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter						
04041074. Other; of a protein content (nitrogen content >< 6,38), by weight, not exceeding 15%; of a fat content, by weight, exceeding 1.5% but not exceeding 27%	0	22	Duty-Free		€/100 kg	
04041076. Other; of a protein content (nitrogen content >< 6,38), by weight, not exceeding 15%; of a fat content, by weight, exceeding 27%	0	22	Duty-Free		€/100 kg	
04041078. Other; of a protein content (nitrogen content >< 6,38), by weight, exceeding 15%; of a fat content, by weight, not exceeding 1.5%	0	22	Duty-Free		€/100 kg	
04041082. Other; of a protein content (nitrogen content >< 6,38), by weight, exceeding 15%; of a fat content, by weight, exceeding 1.5% but not exceeding 27%	0	22	Duty-Free		€/100 kg	
04041084. Other; of a protein content (nitrogen content >< 6,38), by weight, exceeding 15%; of a fat content, by weight, exceeding 27%	0	22	Duty-Free		€/100 kg	
040490. Products consisting of natural milk constituents, whether or not sweetened, n.e.s.						
04049021. Other; Not containing added sugar or other sweetening matter; of a fat content, by weight, not exceeding 1.5%	0	100.4	Duty-Free		€/100 kg	
04049023. Other; Not containing added sugar or other sweetening matter; of a fat content, by weight, exceeding 1.5% but not exceeding 27%	0	135.7	Duty-Free		€/100 kg	
04049029. Other; Not containing added sugar or other sweetening matter; of a fat content, by weight, exceeding 27%	0	167.2	Duty-Free		€/100 kg	
04049081. Other; of a fat content, by weight, not exceeding 1.5%	0	22	Duty-Free		€/100 kg	
04049083. Other; of a fat content, by weight, exceeding 1.5% but not exceeding 27%	0	22	Duty-Free		€/100 kg	
04049089. Other; of a fat content, by weight, exceeding 27%	0	22	Duty-Free		€/100 kg	

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CHAPTER 04. DAIRY PRODUCE; BIRDS EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0405. Butter and other fats and oils derived from milk; dairy spreads.</b>						04.03-04.06; A change from any other chapter, except from dairy preparations of subheading 1901.90 containing more than 10% by dry weight of milk solids, provided that: (a) all the material of Chapter 4 used is wholly obtained (i.e. produced from animals born and raised in Canada), and (b) the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product.
040510. Butter (excl. dehydrated butter and ghee)						
04051011. <i>Of a fat content, by weight, not exceeding 85%; Natural butter; In immediate packings of a net content not exceeding 1 kg</i>	0	189.6	Duty-Free		€/100 kg	
04051019. <i>Of a fat content, by weight, not exceeding 85%; Natural butter; Other</i>	0	189.6	Duty-Free		€/100 kg	
04051030. <i>Of a fat content, by weight, not exceeding 85%; Recombined butter</i>	0	189.6	Duty-Free		€/100 kg	
04051050. <i>Of a fat content, by weight, not exceeding 85%; Whey butter</i>	0	189.6	Duty-Free		€/100 kg	
04051090. <i>Other</i>	0	231.3	Duty-Free		€/100 kg	
040520. Dairy spreads of a fat content, by weight, of >= 39% but < 80%						
04052010. <i>Of a fat content, by weight, of 39% or more but less than 60%</i>	9	(*)	Duty-Free			
04052030. <i>Of a fat content, by weight, of 60% or more but not exceeding 75%</i>	9	(*)	Duty-Free			
04052090. <i>Of a fat content, by weight, of more than 75% but less than 80%</i>	0	189.6	Duty-Free		€/100 kg	
040590. Fats and oils derived from milk, and dehydrated butter and ghee (excl. natural butter, recombined butter and whey butter)						
04059010. <i>Of a fat content, by weight, of 99.3% or more and of a water content, by weight, not exceeding 0.5%</i>	0	231.3	Duty-Free		€/100 kg	
04059090. <i>Other</i>	0	231.3	Duty-Free		€/100 kg	

**Note:** (\*) Specific Duty based on the components of the final product. Exporters are encouraged to work with a customs broker to determine the Specific Duty.

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).



CHAPTER 04. DAIRY PRODUCE; BIRDS EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0406. Cheese and curd.</b>						04.03-04.06; A change from any other chapter, except from dairy preparations of subheading 1901.90 containing more than 10% by dry weight of milk solids, provided that: (a) all the material of Chapter 4 used is wholly obtained (i.e. produced from animals born and raised in Canada), and (b) the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product.
040610. Fresh cheese "unripened or uncured cheese", incl. whey cheese, and curd						
04061030. <i>Of a fat content, by weight, not exceeding 40%; Mozzarella, whether or not in a liquid</i>	0	185.2	Duty-Free		€/100 kg	
04061050. <i>Of a fat content, by weight, not exceeding 40%; Other</i>	0	185.2	Duty-Free		€/100 kg	
04061080. <i>Other</i>	0	221.2	Duty-Free		€/100 kg	
040620. Grated or powdered cheese, of all kinds						
04062000. <i>Grated or powdered cheese, of all kinds</i>	0	188.2	Duty-Free		€/100 kg	
040630. Processed cheese, not grated or powdered						
04063010. <i>In the manufacture of which no cheeses other than Emmentaler, Gruyere and Appenzell have been used and which may contain, as an addition, Glarus herb cheese (known as Schabziger); put up for retail sale, of a fat content by weight in the dry matter not exceeding 56%</i>	0	144.9	Duty-Free		€/100 kg	
04063031. <i>Other; of a fat content, by weight, not exceeding 36% and of a fat content, by weight in the dry matter not exceeding 48%</i>	0	139.1	Duty-Free		€/100 kg	
04063039. <i>Other; of a fat content, by weight, not exceeding 36% and of a fat content, by weight in the dry matter exceeding 48%</i>	0	144.9	Duty-Free		€/100 kg	
04063090. <i>Other; of a fat content, by weight, exceeding 36%</i>	0	215	Duty-Free		€/100 kg	
040640. Blue-veined cheese and other cheese containing veins produced by "Penicillium roqueforti"						
04064010. <i>Roquefort</i>	0	140.9	Duty-Free		€/100 kg	
04064050. <i>Gorgonzola</i>	0	140.9	Duty-Free		€/100 kg	
04064090. <i>Other</i>	0	140.9	Duty-Free		€/100 kg	

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 04. DAIRY PRODUCE; BIRDS EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0406. Cheese and curd. (Continued)</b>						04.03-04.06; A change from any other chapter, except from dairy preparations of subheading 1901.90 containing more than 10% by dry weight of milk solids, provided that: (a) all the material of Chapter 4 used is wholly obtained (i.e. produced from animals born and raised in Canada), and (b) the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product.
040690. Cheese (excl. fresh cheese, incl. whey cheese, curd, processed cheese, blue-veined cheese and other cheese containing veins produced by "Penicillium roqueforti", and grated or powdered cheese)						
04069001. <i>For processing</i>	0	167.1	Duty-Free		€/100 kg	
04069013. <i>Emmentaler</i>	0	171.7	Duty-Free		€/100 kg	
04069015. <i>Gruyere, Sbrinz</i>	0	171.7	Duty-Free		€/100 kg	
04069017. <i>Bergkase, Appenzell</i>	0	171.7	Duty-Free		€/100 kg	
04069018. <i>Fromage fribourgeois, Vacherin Mont d'Or and Tete de Moine</i>	0	171.7	Duty-Free		€/100 kg	
04069021. <i>Cheddar</i>	0	167.1	Duty-Free		€/100 kg	
04069023. <i>Edam</i>	0	151	Duty-Free		€/100 kg	
04069025. <i>Tilsit</i>	0	151	Duty-Free		€/100 kg	
04069029. <i>Kashkaval</i>	0	151	Duty-Free		€/100 kg	

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CHAPTER 04. DAIRY PRODUCE; BIRDS EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0406. Cheese and curd. (Continued)</b>						04.03-04.06; A change from any other chapter, except from dairy preparations of subheading 1901.90 containing more than 10% by dry weight of milk solids, provided that: (a) all the material of Chapter 4 used is wholly obtained (i.e. produced from animals born and raised in Canada), and (b) the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product.
040690. Cheese (excl. fresh cheese, incl. whey cheese, curd, processed cheese, blue-veined cheese and other cheese containing veins produced by "Penicillium roqueforti", and grated or powdered cheese)						
04069032. Feta	0	151	Duty-Free		€/100 kg	
04069035. Kefalo-Tyri	0	151	Duty-Free		€/100 kg	
04069037. Finlandia	0	151	Duty-Free		€/100 kg	
04069039. Jarlsberg	0	151	Duty-Free		€/100 kg	
04069050. Cheese of sheep's milk or buffalo milk in containers containing brine, or in sheepskin or goatskin bottles	0	151	Duty-Free		€/100 kg	
04069061. Grana Padano, Parmigiano Reggiano; of a fat content, by weight, not exceeding 40% and a water content, by weight, in the non-fatty matter not exceeding 47%	0	188.2	Duty-Free		€/100 kg	
04069063. Fiore Sardo, Pecorino; of a fat content, by weight, not exceeding 40% and a water content, by weight, in the non-fatty matter not exceeding 47%	0	188.2	Duty-Free		€/100 kg	
04069069. Other; of a fat content, by weight, not exceeding 40% and a water content, by weight, in the non-fatty matter not exceeding 47%	0	188.2	Duty-Free		€/100 kg	
04069073. Provolone; of a fat content, by weight, not exceeding 40% and a water content, by weight, in the non-fatty matter exceeding 47% but not exceeding 72%	0	151	Duty-Free		€/100 kg	
04069074. Maasdam; of a fat content, by weight, not exceeding 40% and a water content, by weight, in the non-fatty matter exceeding 47% but not exceeding 72%	0	151	Duty-Free		€/100 kg	
04069075. Asiago, Caciocavallo, Montasio, Ragusano; of a fat content, by weight, not exceeding 40% and a water content, by weight, in the non-fatty matter exceeding 47% but not exceeding 72%	0	151	Duty-Free		€/100 kg	
04069076. Danbo, Fontal, Fontina, Fynbo, Havarti, Maribo, Samsø; of a fat content, by weight, not exceeding 40% and a water content, by weight, in the non-fatty matter exceeding 47% but not exceeding 72%	0	151	Duty-Free		€/100 kg	
04069078. Gouda; of a fat content, by weight, not exceeding 40% and a water content, by weight, in the non-fatty matter exceeding 47% but not exceeding 72%	0	151	Duty-Free		€/100 kg	

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CHAPTER 04. DAIRY PRODUCE; BIRDS EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0406. Cheese and curd. (Continued)</b>						04.03-04.06; A change from any other chapter, except from dairy preparations of subheading 1901.90 containing more than 10% by dry weight of milk solids, provided that: (a) all the material of Chapter 4 used is wholly obtained (i.e. produced from animals born and raised in Canada), and (b) the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product.
040690. Cheese (excl. fresh cheese, incl. whey cheese, curd, processed cheese, blue-veined cheese and other cheese containing veins produced by "Penicillium roqueforti", and grated or powdered cheese)						
04069079. <i>Esrom, Italico, Kernhem, Saint-Nectaire, Saint-Paulin, Taleggio; of a fat content, by weight, not exceeding 40% and a water content, by weight, in the non-fatty matter exceeding 47% but not exceeding 72%</i>	0	151	Duty-Free		€/100 kg	
04069081. <i>Cantal, Cheshire, Wensleydale, Lancashire, Double Gloucester, Blarney, Colby, Monterey; of a fat content, by weight, not exceeding 40% and a water content, by weight, in the non-fatty matter exceeding 47% but not exceeding 72%</i>	0	151	Duty-Free		€/100 kg	
04069082. <i>Camembert; of a fat content, by weight, not exceeding 40% and a water content, by weight, in the non-fatty matter exceeding 47% but not exceeding 72%</i>	0	151	Duty-Free		€/100 kg	
04069084. <i>Brie; of a fat content, by weight, not exceeding 40% and a water content, by weight, in the non-fatty matter exceeding 47% but not exceeding 72%</i>	0	151	Duty-Free		€/100 kg	
04069085. <i>Kefalograviera, Kasseri; of a fat content, by weight, not exceeding 40% and a water content, by weight, in the non-fatty matter exceeding 47% but not exceeding 72%</i>	0	151	Duty-Free		€/100 kg	
04069086. <i>Other; of a fat content, by weight, not exceeding 40% and a water content, by weight, in the non-fatty matter exceeding 47% but not exceeding 72%</i>	0	151	Duty-Free		€/100 kg	
04069089. <i>Other; of a fat content, by weight, not exceeding 40% and a water content, by weight, in the non-fatty matter exceeding 52% but not exceeding 62%</i>	0	151	Duty-Free		€/100 kg	
04069092. <i>Other; of a fat content, by weight, not exceeding 40% and a water content, by weight, in the non-fatty matter exceeding 62% but not exceeding 72%</i>	0	151	Duty-Free		€/100 kg	
04069093. <i>Other; of a fat content, by weight, not exceeding 40% and a water content, by weight, in the non-fatty matter exceeding 72%</i>	0	185.2	Duty-Free		€/100 kg	
04069099. <i>Other</i>	0	221.2	Duty-Free		€/100 kg	

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CHAPTER 04. DAIRY PRODUCE; BIRDS EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0407. Birds' eggs, in shell, fresh, preserved or cooked.</b>						04.07-04.10; Production in which: (a) all the material of Chapter 4 used is wholly obtained (i.e. produced from animals born and raised in Canada); and (b) the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product.
040711. Fertilized eggs for incubation, of domestic fowls						
04071100. <i>Of fowls of the species Gallus domesticus</i>	0	35	0	35	€/1000 p/st	
040719. Fertilized birds' eggs for incubation (excl. of domestic fowls)						
04071911. <i>Of poultry, other than of fowls of the species Gallus domesticus; of turkeys or geese</i>	0	105	Duty-Free		€/1000 p/st	
04071919. <i>Of poultry, other than of fowls of the species Gallus domesticus: Other</i>	0	35	0	35	€/1000 p/st	
04071990. <i>Other</i>	7.7	0	Duty-Free			
040721. Fresh eggs of domestic fowls, in shell (excl. fertilized for incubation)						
04072100. <i>Of fowls of the species Gallus domesticus</i>	0	30.4	0	30.4	€/100 kg	
040729. Fresh birds' eggs, in shell (excl. of domestic fowls, and fertilized for incubation)						
04072910. <i>Of poultry, other than of fowls of the species Gallus domesticus</i>	0	30.4	0	30.4	€/100 kg	
04072990. <i>Other</i>	7.7	0	Duty-Free			
040790. Birds' eggs, in shell, preserved or cooked						
04079010. <i>Of poultry</i>	0	30.4	0	30.4	€/100 kg	
04079090. <i>Other</i>	7.7	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 04. DAIRY PRODUCE; BIRDS EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0408. Birds' eggs, not in shell, and 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.</b>						04.07-04.10; Production in which: (a) all the material of Chapter 4 used is wholly obtained (i.e. produced from animals born and raised in Canada); and (b) the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product.
040811. Dried egg yolks, whether or not sweetened						
04081120. <i>Unfit for human consumption</i>	0	0	Duty-Free			
04081180. <i>Other</i>	0	142.3	0	142.3	€/100 kg	
040819. Egg yolks, fresh, cooked by steaming or boiling in water, moulded, frozen or otherwise preserved, whether or not sweetened (excl. dried)						
04081920. <i>Unfit for human consumption</i>	0	0	Duty-Free			
04081981. <i>Liquid</i>	0	62	0	62	€/100 kg	
04081989. <i>Other, including frozen</i>	0	66.3	0	66.3	€/100 kg	
040891. Dried birds' eggs, not in shell, whether or not sweetened (excl. egg yolks)						
04089120. <i>Unfit for human consumption</i>	0	0	Duty-Free			
04089180. <i>Other</i>	0	137.4	0	137.4	€/100 kg	
040899. Birds' eggs, not in shell, fresh, cooked by steaming or boiling in water, moulded, frozen or otherwise preserved, whether or not sweetened (excl. dried)						
04089920. <i>Unfit for human consumption</i>	0	0	Duty-Free			
04089980. <i>Other</i>	0	35.3	0	35.3	€/100 kg	
<b>0409. Natural honey.</b>						
040900. Natural honey						
04090000. <i>Natural honey.</i>	17.3	0	Duty-Free			
<b>0410. Edible products of animal origin, not elsewhere specified or included.</b>						
041000. Turtles' eggs, birds' nests and other edible products of animal origin, n.e.s.						
04100000. <i>Edible products of animal origin, not elsewhere specified or included.</i>	7.7	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 05. PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0501. Human hair, unworked, whether or not washed or scoured; waste of human hair.</b>						0501.00-0511.99; A change from within any one of these subheadings or any other subheading (of any origin).
050100. Human hair, unworked, whether or not washed or scoured; waste of human hair						
<i>05010000. Human hair, unworked, whether or not washed or scoured; waste of human hair.</i>	0	0	Duty-Free			
<b>0502. Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.</b>						
050210. Pigs', hogs' or boars' bristles and waste of such bristles						
<i>05021000. Pigs, hogs or boars bristles and hair and waste thereof</i>	0	0	Duty-Free			
050290. Badger and other brush making hair and waste thereof						
<i>05029000. Other</i>	0	0	Duty-Free			
<b>0504. Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.</b>						
050400. Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked						
<i>05040000. Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.</i>	0	0	Duty-Free			
<b>0505. Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.</b>						
050510. Feathers used for stuffing and down, not further worked than cleaned, disinfected or treated for preservation						
<i>05051010. Raw</i>	0	0	Duty-Free			
<i>05051090. Other</i>	0	0	Duty-Free			
050590. Skins and other parts of birds, with their feathers or down, feathers and parts of feathers, whether or not with trimmed edges, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers (excl. feathers used for stuffing and down)						
<i>05059000. Other</i>	0	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 05. PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0506. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.</b>						0501.00-0511.99; A change from within any one of these subheadings or any other subheading (of any origin).
050610. Ossein and bones treated with acid						
<i>05061000. Ossein and bones treated with acid</i>	0	0	Duty-Free			
050690. Bones and horn-cores and their powder and waste, unworked, defatted, degelatinised or simply prepared (excl. ossein and bones treated with acid and cut to shape)						
<i>05069000. Other</i>	0	0	Duty-Free			
<b>0507. Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.</b>						
050710. Ivory, unworked or simply prepared, its powder and waste (excl. cut to shape)						
<i>05071000. Ivory; ivory powder and waste</i>	0	0	Duty-Free			
050790. Tortoiseshell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared, their powder and waste (excl. cut to shape and ivory)						
<i>05079000. Other</i>	0	0	Duty-Free			
<b>0510. Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.</b>						
051000. Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved						
<i>05100000. Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.</i>	0	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).



CHAPTER 05. PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0511. Bovine semen</b>						0501.00-0511.99; A change from within any one of these subheadings or any other subheading (of any origin).
051110. Bovine semen						
<i>05111000. Bovine semen</i>	0	0	Duty-Free			
051199. Products of animal origin, n.e.s., dead animals, unfit for human consumption (excl. fish, crustaceans, molluscs or other aquatic invertebrates)						
<i>05119910. Sinews or tendons; parings and similar waste of raw hides or skins</i>	0	0	Duty-Free			
<i>05119931. Natural sponges of animal origin; Raw</i>	0	0	Duty-Free			
<i>05119939. Natural sponges of animal origin; Other</i>	5.1	0	Duty-Free			
<i>05119985. Other</i>	0	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 06. LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0601. Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.</b>						06.01-06.04; Production in which all the material of Chapter 6 used is wholly obtained (i.e. plants that were grown in Canada).
060110. Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant (excl. those used for human consumption and chicory plants and roots)						
<i>06011010. Hyacinths</i>	5.1	0	Duty-Free			
<i>06011020. Narcissi</i>	5.1	0	Duty-Free			
<i>06011030. Tulips</i>	5.1	0	Duty-Free			
<i>06011040. Gladioli</i>	5.1	0	Duty-Free			
<i>06011090. Other</i>	5.1	0	Duty-Free			
060120. Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots (excl. those used for human consumption and chicory roots of the variety cichorium intybus sativum)						
<i>06012010. Chicory plants and roots</i>	0	0	Duty-Free			
<i>06012030. Orchids, hyacinths, narcissi and tulips</i>	9.6	0	Duty-Free			
<i>06012090. Other</i>	6.4	0	Duty-Free			
<b>0602. Other live plants (including their roots), cuttings and slips; mushroom spawn.</b>						
060210. Unrooted cuttings and slips						
<i>06021010. Of vines</i>	0	0	Duty-Free			
<i>06021090. Other</i>	4	0	Duty-Free			
060220. Edible fruit or nut trees, shrubs and bushes, whether or not grafted						
<i>06022010. Vine slips, grafted or rooted</i>	0	0	Duty-Free			
<i>06022020. With bare roots</i>	8.3	0	Duty-Free			
<i>06022030. Citrus</i>	8.3	0	Duty-Free			
<i>06022080. Other</i>	8.3	0	Duty-Free			
060230. Rhododendrons and azaleas, grafted or not						
<i>06023000. Rhododendrons and azaleas, grafted or not</i>	8.3	0	Duty-Free			
060240. Roses, whether or not grafted						
<i>06024000. Roses, grafted or not</i>	8.3	0	Duty-Free			

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e. €5/100 kg).

CHAPTER 06. LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0602. Other live plants (including their roots), cuttings and slips; mushroom spawn. (Continued)</b>						06.01-06.04; Production in which all the material of Chapter 6 used is wholly obtained (i.e. plants that were grown in Canada).
060290. Live plants, incl. their roots, and mushroom spawn (excl. bulbs, tubers, tuberous roots, corms, crowns and rhizomes, incl. chicory plants and roots, unrooted cuttings and slips, fruit and nut trees, rhododendrons, azaleas and roses)						
<i>06029010. Mushroom spawn</i>	8.3	0	Duty-Free			
<i>06029020. Pineapple plants</i>	0	0	Duty-Free			
<i>06029030. Vegetable and strawberry plants</i>	8.3	0	Duty-Free			
<i>06029041. Outdoor plants; Trees, shrubs, and bushes; Forest trees</i>	8.3	0	Duty-Free			
<i>06029045. Outdoor plants; Trees, shrubs, and bushes; Other; Rooted cuttings and young plants</i>	6.5	0	Duty-Free			
<i>06029046. Outdoor plants; Trees, shrubs, and bushes; Other; With bare roots</i>	8.3	0	Duty-Free			
<i>06029047. Outdoor plants; Trees, shrubs, and bushes; Other; Conifers and evergreens</i>	8.3	0	Duty-Free			
<i>06029048. Outdoor plants; Trees, shrubs, and bushes; Other</i>	8.3	0	Duty-Free			
<i>06029050. Outdoor plants; Other outdoor plants</i>	8.3	0	Duty-Free			
<i>06029070. Indoor plants; Rooted cuttings and young plants, excluding cacti</i>	6.5	0	Duty-Free			
<i>06029091. Indoor plants; Flowering plants with buds or flowers, excluding cacti</i>	6.5	0	Duty-Free			
<i>06029099. Indoor plants; Other</i>	6.5	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 06. LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
0603. Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.						06.01-06.04; Production in which all the material of Chapter 6 used is wholly obtained (i.e. plants that were grown in Canada).
060311. Fresh cut roses and buds, of a kind suitable for bouquets or for ornamental purposes						
<i>06031100. Roses</i>	8.5	0	Duty-Free			
060312. Fresh cut carnations and buds, of a kind suitable for bouquets or for ornamental purposes						
<i>06031200. Carnations</i>	8.5	0	Duty-Free			
060313. Fresh cut orchids and buds, of a kind suitable for bouquets or for ornamental purposes						
<i>06031300. Orchids</i>	8.5	0	Duty-Free			
060314. Fresh cut chrysanthemums and buds, of a kind suitable for bouquets or for ornamental purposes						
<i>06031400. Chrysanthemums</i>	8.5	0	Duty-Free			
060315. Fresh cut lilies "Lilium spp." and buds, of a kind suitable for bouquets or for ornamental purposes						
<i>06031500. Lilies (Lilium spp.)</i>	8.5	0	Duty-Free			
060319. Fresh cut flowers and buds, of a kind suitable for bouquets or for ornamental purposes (excl. roses, carnations, orchids, chrysanthemums and lilies)						
<i>06031910. Gladioli</i>	8.5	0	Duty-Free			
<i>06031920. Ranunculi</i>	8.5	0	Duty-Free			
<i>06031970. Other</i>	8.5	0	Duty-Free			
060390. Dried, dyed, bleached, impregnated or otherwise prepared cut flowers and buds, of a kind suitable for bouquets or for ornamental purposes						
<i>06039000. Other</i>	10	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e. €5/100 kg).

CHAPTER 06. LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
0604. Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.						06.01-06.04; Production in which all the material of Chapter 6 used is wholly obtained (i.e. plants that were grown in Canada).
060420. Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh						
06042011. Mosses and lichens; Reindeer moss	0	0	Duty-Free			
06042019. Mosses and lichens; Other	5	0	Duty-Free			
06042020. Christmas trees	2.5	0	Duty-Free			
06042040. Conifer branches	2.5	0	Duty-Free			
06042090. Other	2	0	Duty-Free			
060490. Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared						
06049011. Mosses and lichens; Reindeer moss	0	0	Duty-Free			
06049019. Mosses and lichens; Other	5	0	Duty-Free			
06049091. Other; Not further prepared than dried	0	0	Duty-Free			
06049099. Other	10.9	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 07. EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0701. Potatoes, fresh or chilled.</b>						07.01-07.09; Production in which all the material of Chapter 7 used is wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).
070110. Seed potatoes						
07011000. <i>Seed</i>	4.5	0	Duty-Free			
070190. Fresh or chilled potatoes (excl. seed)						
07019010. <i>For the manufacture of starch</i>	5.8	0	Duty-Free			
07019050. <i>New, from January 1 to June 30</i>	9.6	0	Duty-Free			
07019090. <i>Other</i>	11.5	0	Duty-Free			
<b>0702. Tomatoes, fresh or chilled.</b>						
070200. Tomatoes, fresh or chilled						
07020000. <i>Tomatoes, fresh or chilled.</i>	0	(**)	0			
<b>0703. Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.</b>						
070310. Fresh or chilled onions and shallots						
07031011. <i>Onions; Sets</i>	9.6	0	Duty-Free			
07031019. <i>Onions; Other</i>	9.6	0	Duty-Free			
07031090. <i>Shallots</i>	9.6	0	Duty-Free			
070320. Garlic, fresh or chilled						
07032000. <i>Garlic</i>	9.6	120	Duty-Free		€/100 kg	
070390. Leeks and other alliaceous vegetables, fresh or chilled (excl. onions, shallots and garlic)						
07039000. <i>Leeks and other alliaceous vegetables</i>	10.4	0	Duty-Free			

(\*\*) Specific Duty based on an "entry price". Exporters are encouraged to work with a customs broker to determine the Specific Duty.

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e.€/100 kg).

CHAPTER 07. EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0704. Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.</b>						07.01-07.09; Production in which all the material of Chapter 7 used is wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).
070410. Fresh or chilled cauliflowers and headed broccoli						
07041000. <i>Cauliflowers and headed broccoli</i>	9.6	>= 1.1	Duty-Free		€/100 kg	
070420. Brussels sprouts, fresh or chilled						
07042000. <i>Brussels sprouts</i>	12	0	Duty-Free			
070490. Fresh or chilled cabbages, kohlrabi, kale and similar edible brassicas (excl. cauliflowers, headed broccoli and Brussels sprouts)						
07049010. <i>White cabbages and red cabbages</i>	12	>= 0.4	Duty-Free		€/100 kg	
07049090. <i>Other</i>	12	0	Duty-Free			
<b>0705. Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled.</b>						
070511. Fresh or chilled cabbage lettuce						
07051100. <i>Cabbage lettuce (head lettuce)</i>	10.4	>= 1.3	Duty-Free		€/100 kg/br	
070519. Fresh or chilled lettuce (excl. cabbage lettuce)						
07051900. <i>Other</i>	10.4	0	Duty-Free			
070521. Fresh or chilled witloof chicory						
07052100. <i>Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)</i>	10.4	0	Duty-Free			
070529. Fresh or chilled chicory (excl. witloof chicory)						
07052900. <i>Other</i>	10.4	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 07. EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0706. Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.</b>						07.01-07.09; Production in which all the material of Chapter 7 used is wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).
070610. Fresh or chilled carrots and turnips						
07061000. Carrots and turnips	13.6	0	Duty-Free			
070690. Fresh or chilled salad beetroot, salsify, celeriac, radishes and similar edible roots (excl. carrots and turnips)						
07069010. Celeriac (rooted celery or German celery)	13.6	0	Duty-Free			
07069030. Horseradish ( <i>Cochlearia armoracia</i> )	12	0	Duty-Free			
07069090. Other	13.6	0	Duty-Free			
<b>0707. Cucumbers and gherkins, fresh or chilled.</b>						
070700. Cucumbers and gherkins, fresh or chilled						
07070005. Cucumbers	0	(**)	0			
07070090. Gherkins	12.8	0	Duty-Free			
<b>0708. Leguminous vegetables, shelled or unshelled, fresh or chilled.</b>						
070810. Fresh or chilled peas "Pisum sativum", shelled or unshelled						
07081000. Peas ( <i>Pisum sativum</i> )	8	0	Duty-Free			
070820. Fresh or chilled beans "Vigna spp., Phaseolus spp.", shelled or unshelled						
07082000. Beans ( <i>Vigna spp., Phaseolus spp.</i> )	10.4	>= 1.6	Duty-Free		€/100 kg	
070890. Fresh or chilled leguminous vegetables, shelled or unshelled (excl. peas "Pisum sativum" and beans "Vigna spp., Phaseolus spp.")						
07089000. Other leguminous vegetables	11.2	0	Duty-Free			

(\*\*) Specific Duty based on an "entry price". Exporters are encouraged to work with a customs broker to determine the Specific Duty.

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).



CHAPTER 07. EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0709. Other vegetables, fresh or chilled.</b>						07.01-07.09; Production in which all the material of Chapter 7 used is wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).
070920. Fresh or chilled asparagus						
07092000. <i>Asparagus</i>	10.2	0	Duty-Free			
070930. Fresh or chilled aubergines "eggplants"						
07093000. <i>Aubergines (egg-plants)</i>	12.8	0	Duty-Free			
070940. Fresh or chilled celery (excl. celeriac)						
07094000. <i>Celery other than celeriac</i>	12.8	0	Duty-Free			
070951. Fresh or chilled mushrooms of the genus " <i>Agaricus</i> "						
07095100. <i>Mushrooms of the genus Agaricus</i>	12.8	0	Duty-Free			
070959. Fresh or chilled edible mushrooms and truffles (excl. mushrooms of the genus " <i>Agaricus</i> ")						
07095910. <i>Chanterelles</i>	3.2	0	Duty-Free			
07095930. <i>Flap mushrooms</i>	5.6	0	Duty-Free			
07095950. <i>Truffles</i>	6.4	0	Duty-Free			
07095990. <i>Other</i>	6.4	0	Duty-Free			
070960. Fresh or chilled fruits of the genus <i>Capsicum</i> or <i>Pimenta</i>						
07096010. <i>Sweet peppers</i>	7.2	0	Duty-Free			
07096091. <i>Of the genus Capsicum, for the manufacture of capsin or capsicum oleoresin dyes</i>	0	0	Duty-Free			
07096095. <i>For the industrial manufacture of essential oils or resinoids</i>	0	0	Duty-Free			
07096099. <i>Other</i>	6.4	0	Duty-Free			

**Note:** **AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 07. EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0709. Other vegetables, fresh or chilled. (Continued)</b>						07.01-07.09; Production in which all the material of Chapter 7 used is wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).
070970. Fresh or chilled spinach, New Zealand spinach and orache spinach						
07097000. Spinach, New Zealand spinach and orache spinach (garden spinach)	10.4	0	Duty-Free			
070991. Fresh or chilled globe artichokes						
07099100. Globe artichokes	0	(**)	0			
070992. Fresh or chilled olives						
07099210. For uses other than the production of oil	4.5	0	Duty-Free			
07099290. Other	0	13.1	Duty-Free		€/100 kg	
070993. Fresh or chilled pumpkins, squash and gourds "Cucurbita spp."						
07099310. Courgettes	0	(**)	0			
07099390. Other	12.8	0	Duty-Free			
070999. Fresh or chilled vegetables n.e.s.						
07099910. Salad vegetables, other than lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium spp.</i> )	10.4	0	Duty-Free			
07099920. Chard (or white beet) and cardoons	10.4	0	Duty-Free			
07099940. Capers	5.6	0	Duty-Free			
07099950. Fennel	8	0	Duty-Free			
07099960. Sweetcorn	0	9.4	Duty-Free		€/100 kg	
07099990. Other	12.8	0	Duty-Free			

(\*\*) Specific Duty based on an "entry price". Exporters are encouraged to work with a customs broker to determine the Specific Duty.

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 07. EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0710. Vegetables (uncooked or cooked by steaming or boiling in water), frozen.</b>						0710.10-0710.80; Production in which all the material of Chapter 7 used is wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).
071010. Potatoes, uncooked or cooked by steaming or by boiling in water, frozen						
07101000. Potatoes	14.4	0	Duty-Free			
071021. Shelled or unshelled peas " <i>Pisum sativum</i> ", uncooked or cooked by steaming or by boiling in water, frozen						
07102100. Peas ( <i>Pisum sativum</i> )	14.4	0	Duty-Free			
071022. Shelled or unshelled beans " <i>Vigna spp., Phaseolus spp.</i> ", uncooked or cooked by steaming or by boiling in water, frozen						
07102200. Beans ( <i>Vigna spp., Phaseolus spp.</i> )	14.4	0	Duty-Free			
071029. Leguminous vegetables, shelled or unshelled, uncooked or cooked by steaming or by boiling in water, frozen (excl. peas and beans)						
07102900. Other	14.4	0	Duty-Free			
071030. Spinach, New Zealand spinach and orache spinach, uncooked or cooked by steaming or by boiling in water, frozen						
07103000. Spinach, New Zealand spinach and orache spinach (garden spinach)	14.4	0	Duty-Free			

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA																Specific Duty Units
			2017		2018		2019		2020		2021		2022		2023		2024+		
	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	
<b>0710. Vegetables (uncooked or cooked by steaming or boiling in water), frozen. (Continued)</b>																			
071040. Sweetcorn, uncooked or cooked by steaming or by boiling in water, frozen																			
07104000. Sweet corn	5.1	9.4	4.4	8.23	3.8	7.05	3.1	5.88	2.5	4.7	2.5	3.53	1.2	2.35	0.6	1.18	0	0	€/100 kg/net eda

**Note:** Under CETA, a new duty-free quota will be established for sweetcorn of tariff lines 07104000 (until the tariff on this product is phased out) and 20058000. This quota will be phased in until the year 2022, when the total quota amount will be 8,000 tonnes per year. Duty-free export permits are distributed by Global Affairs Canada.

**Note:** **AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 07. EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
0710. Vegetables (uncooked or cooked by steaming or boiling in water), frozen. (Continued)						0710.10-0710.80; Production in which all the material of Chapter 7 used is wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).
071080. Vegetables, uncooked or cooked by steaming or by boiling in water, frozen (excl. potatoes, leguminous vegetables, spinach, New Zealand spinach, orache spinach, and sweetcorn)						
07108010. Olives	15.2	0	Duty-Free			
07108051. Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> : Sweet peppers	14.4	0	Duty-Free			
07108059. Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> : Other	6.4	0	Duty-Free			
07108061. Mushrooms: Of the genus <i>Agaricus</i>	14.4	0	Duty-Free			
07108069. Mushrooms: Other	14.4	0	Duty-Free			
07108070. Tomatoes	14.4	0	Duty-Free			
07108080. Globe artichokes	14.4	0	Duty-Free			
07108085. Asparagus	14.4	0	Duty-Free			
07108095. Other	14.4	0	Duty-Free			
071090. Mixtures of vegetables, uncooked or cooked by steaming or by boiling in water, frozen						710.9; A change from any other subheading (of any origin), provided that: (a) the net weight of non-originating asparagus, beans, broccoli, cabbage, carrots, cauliflower, courgettes, cucumbers, gherkins, globe artichokes, mushrooms, onions, peas, potatoes, sweet corn, sweet peppers and tomatoes of Chapter 7 (not produced in Canada) used in production does not exceed 20% of the net weight of the product, and (b) the net weight of non-originating vegetables (not produced in Canada) of Chapter 7 used in production does not exceed 50% of the net weight of the product.
07109000. Mixtures of vegetables	14.4	0	Duty-Free			

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CHAPTER 07. EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0711. Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</b>						7.11; Production in which all the material of Chapter 7 used is wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).
071120. Olives, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption						
<i>07112010. For uses other than the production of oil</i>	6.4	0	Duty-Free			
<i>07112090. Other</i>	0	13.1	Duty-Free		€/100 kg	
071140. Cucumbers and gherkins provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption						
<i>07114000. Cucumbers and gherkins</i>	12	0	Duty-Free			
071151. Mushrooms of the genus "Agaricus", provisionally preserved, e.g., by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption						
<i>07115100. Mushrooms of the genus Agaricus</i>	9.6	191	Duty-Free		€/100 kg/net eda	
071159. Mushrooms and truffles, provisionally preserved, e.g., by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption (excl. mushrooms of the genus "Agaricus")						
<i>07115900. Other</i>	9.6	0	Duty-Free			
071190. Vegetables and mixtures of vegetables provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption (excl. olives, cucumbers, gherkins, mushrooms and truffles, not mixed)						
<i>07119010. Vegetables: Fruits of the genus Capsicum or of the genus Pimenta, excluding sweet peppers</i>	6.4	0	Duty-Free			
<i>07119030. Vegetables: Sweetcorn</i>	5.1	9.4	Duty-Free		€/100 kg/net eda	
<i>07119050. Vegetables: Onions</i>	7.2	0	Duty-Free			
<i>07119070. Vegetables: Capers</i>	4.8	0	Duty-Free			
<i>07119080. Vegetables: Other</i>	9.6	0	Duty-Free			
<i>07119090. Mixtures of vegetables</i>	12	0	Duty-Free			

**Note:** **AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 07. EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0712. Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.</b>						0712.20-0712.39; Production in which all the material of Chapter 7 used is wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).
071220. Dried onions, whole, cut, sliced, broken or in powder, but not further prepared						
<i>07122000. Onions</i>	12.8	0	Duty-Free			
071231. Dried mushrooms of the genus "Agaricus", whole, cut, sliced, broken or in powder, but not further prepared						
<i>07123100. Mushrooms of the genus Agaricus</i>	12.8	0	Duty-Free			
071232. Dried wood ears "Auricularia spp.", whole, cut, sliced, broken or in powder, but not further prepared						
<i>07123200. Wood ears (Auricularia spp.)</i>	12.8	0	Duty-Free			
071233. Dried jelly fungi "Tremella spp.", whole, cut, sliced, broken or in powder, but not further prepared						
<i>07123300. Jelly fungi (Tremella spp.)</i>	12.8	0	Duty-Free			
071239. Dried mushrooms and truffles, whole, cut, sliced, broken or in powder, but not further prepared (excl. mushrooms of the genus "Agaricus", wood ears "Auricularia spp." and jelly fungi "Tremella spp.")						
<i>07123900. Other</i>	12.8	0	Duty-Free			
071290. Dried vegetables and mixtures of vegetables, whole, cut, sliced, broken or in powder, but not further prepared (excl. onions, mushrooms and truffles, not mixed)						
<i>07129005. Potatoes, whether or not cut or sliced but not further prepared</i>	10.2	0	Duty-Free			
<i>07129011. Sweetcorn (Zea mays var. saccharata); Hybrids for sowing</i>	0	0	Duty-Free			
<i>07129019. Sweetcorn (Zea mays var. saccharata); Other</i>	0	9.4	Duty-Free		€/100 kg	
<i>07129030. Tomatoes</i>	12.8	0	Duty-Free			
<i>07129050. Carrots</i>	12.8	0	Duty-Free			
<i>07129090. Other</i>	12.8	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 07. EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0713. Dried leguminous vegetables, shelled, whether or not skinned or split.</b>						07.13-07.14; Production in which all the material of Chapter 7 used is wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).
071310. Dried, shelled peas " <i>Pisum sativum</i> ", whether or not skinned or split						
07131010. For sowing	0	0	Duty-Free			
07131090. Other	0	0	Duty-Free			
071320. Dried, shelled chickpeas "garbanzos", whether or not skinned or split						
07132000. Chickpeas (garbanzos)	0	0	Duty-Free			
071331. Dried, shelled beans of species " <i>Vigna mungo</i> [L.] Hepper or <i>Vigna radiata</i> [L.] Wilczek", whether or not skinned or split						
07133100. Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	0	0	Duty-Free			
071332. Dried, shelled small red "Adzuki" beans " <i>Phaseolus</i> or <i>Vigna angularis</i> ", whether or not skinned or split						
07133200. Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> )	0	0	Duty-Free			
071333. Dried, shelled kidney beans " <i>Phaseolus vulgaris</i> ", whether or not skinned or split						
07133310. For sowing	0	0	Duty-Free			
07133390. Other	0	0	Duty-Free			
071334. Dried, shelled bambara beans " <i>Vigna subterranea</i> or <i>Voandzeia subterranea</i> ", whether or not skinned or split						
07133400. Bambara beans ( <i>Vigna subterranea</i> or <i>Voandzeia subterranea</i> )	0	0	Duty-Free			
071335. Dried, shelled cow peas " <i>Vigna unguiculata</i> ", whether or not skinned or split						
07133500. Cow peas ( <i>Vigna unguiculata</i> )	0	0	Duty-Free			
071339. Dried, shelled beans " <i>Vigna</i> and <i>Phaseolus</i> ", whether or not skinned or split (excl. beans of species " <i>Vigna mungo</i> [L.] Hepper or <i>Vigna radiata</i> [L.] Wilczek", small red "Adzuki" beans, kidney beans, Bambara beans and cow peas)						
07133900. Other	0	0	Duty-Free			
071340. Dried, shelled lentils, whether or not skinned or split						
07134000. Lentils	0	0	Duty-Free			
071350. Dried, shelled broad beans " <i>Vicia faba</i> var. <i>major</i> " and horse beans " <i>Vicia faba</i> var. <i>equina</i> and <i>Vicia faba</i> var. <i>minor</i> ", whether or not skinned or split						
07135000. Broad beans ( <i>Vicia faba</i> var. <i>major</i> ) and horse beans ( <i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i> )	3.2	0	Duty-Free			

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CHAPTER 07. EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0713. Dried leguminous vegetables, shelled, whether or not skinned or split. (Continued)</b>						07.13-07.14; Production in which all the material of Chapter 7 used is wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).
071360. Dried, shelled pigeon peas " <i>Cajanus cajan</i> ", whether or not skinned or split						
<i>07136000. Pigeon peas (Cajanus cajan)</i>	3.2	0	Duty-Free			
071390. Dried, shelled leguminous vegetables, whether or not skinned or split (excl. peas, chickpeas, beans, lentils, broad beans, horse beans and pigeon peas)						
<i>07139000. Other</i>	3.2	0	Duty-Free			
<b>0714. Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.</b>						
071410. Fresh, chilled, frozen or dried roots and tubers of manioc "cassava", whether or not sliced or in the form of pellets						
<i>07141000. Manioc (cassava)</i>	0	9.5	Duty-Free		€/100 kg	
071420. Sweet potatoes, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets						
<i>07142010. Fresh, whole, intended for human consumption</i>	3	0	Duty-Free			
<i>07142090. Other</i>	0	6.4	Duty-Free		€/100 kg	
071430. Yams " <i>Dioscorea spp.</i> ", fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets						
<i>07143000. Yams (Dioscorea spp.)</i>	0	9.5	Duty-Free		€/100 kg	
071440. Taro " <i>Colocasia spp.</i> ", fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets						
<i>07144000. Taro (Colocasia spp.)</i>	0	9.5	Duty-Free		€/100 kg	
071450. Yautia " <i>Xanthosoma spp.</i> ", fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets						
<i>07145000. Yautia (Xanthosoma spp.)</i>	0	9.5	Duty-Free		€/100 kg	
071490. Arrowroot, salep, Jerusalem artichokes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets, and sago pith (excl. manioc "cassava", sweet potatoes, yams, taro and yautia)						
<i>07149020. Arrowroot, salep and similar roots and tubers with high starch content</i>	0	9.5	Duty-Free		€/100 kg	
<i>07149090. Other</i>	3	0	Duty-Free			

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CHAPTER 08. EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0801. Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.</b>						08.01-08.10; Production in which all the material of Chapter 8 used is wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).
080111. Desiccated coconuts						
<i>08011100. Desiccated</i>	0	0	Duty-Free			
080112. Fresh coconuts in the inner shell "endocarp"						
<i>08011200. In the inner shell (endocarp)</i>	0	0	Duty-Free			
080119. Fresh coconuts, whether or not shelled or peeled (excl. in the inner shell "endocarp")						
<i>08011900. Other</i>	0	0	Duty-Free			
080121. Fresh or dried brazil nuts, in shell						
<i>08012100. In shell</i>	0	0	Duty-Free			
080122. Fresh or dried brazil nuts, shelled						
<i>08012200. Shelled</i>	0	0	Duty-Free			
080131. Fresh or dried cashew nuts, in shell						
<i>08013100. In shell</i>	0	0	Duty-Free			
080132. Fresh or dried cashew nuts, shelled						
<i>08013200. Shelled</i>	0	0	Duty-Free			

**Note:** **AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 08. EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0802. Other nuts, fresh or dried, whether or not shelled or peeled.</b>						08.01-08.10; Production in which all the material of Chapter 8 used is wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).
080211. Fresh or dried almonds in shell						
<i>08021110. Bitter</i>	0	0	Duty-Free			
<i>08021190. Other</i>	5.6	0	Duty-Free			
080212. Fresh or dried almonds, shelled						
<i>08021210. Bitter</i>	0	0	Duty-Free			
<i>08021290. Other</i>	3.5	0	Duty-Free			
080221. Fresh or dried hazelnuts or filberts " <i>Corylus spp.</i> ", in shell						
<i>08022100. In shell</i>	3.2	0	Duty-Free			
080222. Fresh or dried hazelnuts or filberts " <i>Corylus spp.</i> ", shelled						
<i>08022200. Shelled</i>	3.2	0	Duty-Free			
080231. Fresh or dried walnuts, in shell						
<i>08023100. In shell</i>	4	0	Duty-Free			
080232. Fresh or dried walnuts, shelled						
<i>08023200. Shelled</i>	5.1	0	Duty-Free			
080241. Fresh or dried chestnuts " <i>Castanea spp.</i> ", in shell						
<i>08024100. In shell</i>	5.6	0	Duty-Free			
080242. Fresh or dried chestnuts " <i>Castanea spp.</i> ", shelled						
<i>08024200. Shelled</i>	5.6	0	Duty-Free			
080251. Fresh or dried pistachios, in shell						
<i>08025100. In shell</i>	1.6	0	Duty-Free			
080252. Fresh or dried pistachios, shelled						
<i>08025200. Shelled</i>	1.6	0	Duty-Free			

**Note:** **AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e. €5/100 kg).

CHAPTER 08. EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0802. Other nuts, fresh or dried, whether or not shelled or peeled. (Continued)</b>						08.01-08.10; Production in which all the material of Chapter 8 used is wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).
080261. Fresh or dried macadamia nuts, in shell						
<i>08026100. In shell</i>	2	0	Duty-Free			
080262. Fresh or dried macadamia nuts, shelled						
<i>08026200. Shelled</i>	2	0	Duty-Free			
080270. Fresh or dried kola nuts "Cola spp.", whether or not shelled or peeled						
<i>08027000. Kola nuts (Cola spp.)</i>	0	0	Duty-Free			
080280. Fresh or dried areca nuts, whether or not shelled or peeled						
<i>08028000. Areca nuts</i>	0	0	Duty-Free			
080290. Nuts, fresh or dried, whether or not shelled or peeled (excl. coconuts, Brazil nuts, cashew nuts, almonds, hazelnuts, filberts, walnuts, chestnuts, pistachios, macadamia nuts, kola nuts and areca nuts)						
<i>08029010. Pecans</i>	0	0	Duty-Free			
<i>08029050. Pine nuts (Pinus spp.)</i>	2	0	Duty-Free			
<i>08029085. Other</i>	2	0	Duty-Free			
<b>0803. Bananas, including plantains, fresh or dried.</b>						
080310. Fresh or dried plantains						
<i>08031010. Fresh</i>	16	0	Duty-Free			
<i>08031090. Dried</i>	16	0	Duty-Free			
080390. Fresh or dried bananas (excl. plantains)						
<i>08039010. Fresh</i>	0	122	Duty-Free		€/1000 kg	
<i>08039090. Dried</i>	16	0	Duty-Free			

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CHAPTER 08. EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0804. Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.</b>						08.01-08.10; Production in which all the material of Chapter 8 used is wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).
080410. Fresh or dried dates						
08041000. Dates	7.7	0	Duty-Free			
080420. Fresh or dried figs						
08042010. Fresh	5.6	0	Duty-Free			
08042090. Dried	8	0	Duty-Free			
080430. Fresh or dried pineapples						
08043000. Pineapples	5.8	0	Duty-Free			
080440. Fresh or dried avocados						
08044000. Avocados	4	0	Duty-Free			
080450. Fresh or dried guavas, mangoes and mangosteens						
08045000. Guavas, mangoes and mangosteens	0	0	Duty-Free			
<b>0805. Citrus fruit, fresh or dried.</b>						
080510. Fresh or dried oranges						
08051022. Navel oranges	0	(**)	0			
08051024. White oranges	0	(**)	0			
08051028. Sweet oranges, fresh	0	(**)	0			
08051080. Other	16	0	Duty-Free			

(\*\*) Specific Duty based on an "entry price". Exporters are encouraged to work with a customs broker to determine the Specific Duty.

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CHAPTER 08. EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0805. Citrus fruit, fresh or dried. (Continued)</b>						08.01-08.10; Production in which all the material of Chapter 8 used is wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).
080521. Fresh or dried mandarins incl. tangerines and satsumas (excl. clementines)						
<i>08052110. Satsumas</i>	0	(**)	0			
<i>08052190. Other</i>	0	(**)	Duty-Free			
080522. Fresh or dried clementines incl. monreales						
<i>08052200. Clementines</i>	0	(**)	0			
080529. Fresh or dried wilkings and similar citrus hybrids						
<i>08052900. Other</i>	0	(**)	0			
080540. Fresh or dried grapefruit						
<i>08054000. Grapefruit, including pomelos</i>	1.5	0	Duty-Free			
080550. Fresh or dried lemons " <i>Citrus limon, Citrus limonum</i> " and limes " <i>Citrus aurantifolia, Citrus latifolia</i> "						
<i>08055010. Lemons (Citrus limon, Citrus limonum)</i>	0	(**)	0			
<i>08055090. Limes (Citrus aurantifolia, Citrus latifolia)</i>	12.8	0	Duty-Free			
080590. Fresh or dried citrus fruit (excl. oranges, lemons " <i>Citrus limon, Citrus limonum</i> ", limes " <i>Citrus aurantifolia, Citrus latifolia</i> ", grapefruit, mandarins, incl. tangerines and satsumas, clementines, wilkings and similar citrus hybrids)						
<i>08059000. Other</i>	12.8	0	Duty-Free			
<b>0806. Grapes, fresh or dried.</b>						
080610. Fresh grapes						
<i>08061010. Table grapes</i>	0	(**)	0			
<i>08061090. Other</i>	14.4	0	Duty-Free			

(\*\*) Specific Duty based on an "entry price". Exporters are encouraged to work with a customs broker to determine the Specific Duty.

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 08. EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0806. Grapes, fresh or dried. (Continued)</b>						08.01-08.10; Production in which all the material of Chapter 8 used is wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).
080620. Dried grapes						
08062010. <i>Currants</i>	2.4	0	Duty-Free			
08062030. <i>Sultanas</i>	2.4	0	Duty-Free			
08062090. <i>Other</i>	2.4	0	Duty-Free			
<b>0807. Melons (including watermelons) and papaws (papayas), fresh.</b>						
080711. Fresh watermelons						
08071100. <i>Watermelons</i>	8.8	0	Duty-Free			
080719. Fresh melons (excl. watermelons)						
08071900. <i>Other</i>	8.8	0	Duty-Free			
080720. Fresh papawpaws "papayas"						
08072000. <i>Papaws (papayas)</i>	0	0	Duty-Free			
<b>0808. Apples, pears and quinces, fresh.</b>						
080810. Fresh apples						
08081010. <i>Cider apples, in bulk, from 16<sup>th</sup>September to 15<sup>th</sup>December</i>	0	0	Duty-Free			
08081080. <i>Other</i>	0	(**)	0			
080830. Fresh pears						
08083010. <i>Perry pears, in bulk, from 1<sup>st</sup>August to 31<sup>st</sup>December</i>	0	0	Duty-Free			
08083090. <i>Other</i>	0	(**)	0			
080840. Fresh quinces						
08084000. <i>Quinces</i>	7.2	0	Duty-Free			

(\*\*) Specific Duty based on an "entry price". Exporters are encouraged to work with a customs broker to determine the Specific Duty.

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CHAPTER 08. EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
0809. Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.						08.01-08.10; Production in which all the material of Chapter 8 used is wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).
080910. Fresh apricots						
08091000. Apricots	0	(**)	0			
080921. Fresh sour cherries " <i>Prunus cerasus</i> "						
08092100. Sour cherries ( <i>Prunus cerasus</i> )	0	(**)	0			
080929. Fresh cherries (excl. sour cherries)						
08092900. Other	0	(**)	0			
080930. Fresh peaches, incl. nectarines						
08093010. Nectarines	0	(**)	0			
08093090. Other	0	(**)	0			
080940. Fresh plums and sloes						
08094005. Plums	0	(**)	0			
08094090. Sloes	12	0	Duty-Free			

(\*\*) Specific Duty based on an "entry price". Exporters are encouraged to work with a customs broker to determine the Specific Duty.

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CHAPTER 08. EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0810. Other fruit, fresh.</b>						08.01-08.10; Production in which all the material of Chapter 8 used is wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).
081010. Fresh strawberries						
<i>08101000. Strawberries</i>	11.2	0	Duty-Free			
081020. Fresh raspberries, blackberries, mulberries and loganberries						
<i>08102010. Raspberries</i>	8.8	0	Duty-Free			
<i>08102090. Other</i>	9.6	0	Duty-Free			
081030. Fresh black-, white- or redcurrants and gooseberries						
<i>08103010. Blackcurrants</i>	8.8	0	Duty-Free			
<i>08103030. Redcurrants</i>	8.8	0	Duty-Free			
<i>08103090. Other</i>	9.6	0	Duty-Free			
081040. Fresh cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>						
<i>08104010. Cowberries, foxberries or mountain cranberries (fruit of the species <i>Vaccinium vitis-idaea</i>)</i>	0	0	Duty-Free			
<i>08104030. Fruit of the species <i>Vaccinium myrtillus</i></i>	3.2	0	Duty-Free			
<i>08104050. Fruit of the species <i>Vaccinium macrocarpon</i> and <i>Vaccinium corymbosum</i></i>	3.2	0	Duty-Free			
<i>08104090. Other</i>	9.6	0	Duty-Free			
081050. Fresh kiwifruit						
<i>08105000. Kiwifruit</i>	8.8	0	Duty-Free			
081060. Fresh durians						
<i>08106000. Durians</i>	8.8	0	Duty-Free			
081070. Fresh persimmons						
<i>08107000. Persimmons</i>	8.8	0	Duty-Free			

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CHAPTER 08. EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0810. Other fruit, fresh. (Continued)</b>						08.01-08.10; Production in which all the material of Chapter 8 used is wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).
081090. Fresh tamarinds, cashew apples, jackfruit, lychees, sapodillo plums, passion fruit, carambola, pitahaya and other edible fruit (excl. nuts, bananas, dates, figs, pineapples, avocados, guavas, mangoes, mangosteens, papaws "papayas", citrus fruit, grapes, melons, apples, pears quinces, apricots, cherries, peaches, plums, sloes, strawberries, raspberries, mulberries, blackberries, loganberries, cranberries, fruits of the genus Vaccinium, kiwifruit, durians, persimmons, black-, white- and redcurrants and gooseberries)						
<i>08109020. Tamarinds, cashew apples, lychees, jackfruit, sapodilla plums, passion fruit, carambola and pitahaya</i>	0	0	Duty-Free			
<i>08109075. Other</i>	8.8	0	Duty-Free			
<b>0811. Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.</b>						8.11; Production in which: (a) all the material of Chapter 8 used is wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada), and (b) the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 40% of the net weight of the product.
081110. Frozen strawberries, uncooked or cooked by steaming or boiling in water, whether or not sweetened						
<i>08111011. Containing added sugar or other sweetening matter, with a sugar content exceeding 13% by weight</i>	20.8	8.4	Duty-Free		€/100 kg	
<i>08111019. Containing added sugar or other sweetening matter, with a sugar content less than or equal 13% by weight</i>	20.8	0	Duty-Free			
<i>08111090. Not sweetened</i>	14.4	0	Duty-Free			
081120. Frozen raspberries, blackberries, mulberries, loganberries, black-, white- or red currants and gooseberries, uncooked or cooked by steaming or boiling in water, whether or not sweetened						
<i>08112011. Containing added sugar or other sweetening matter, with a sugar content exceeding 13% by weight</i>	20.8	8.4	Duty-Free		€/100 kg	
<i>08112019. Containing added sugar or other sweetening matter, with a sugar content less than or equal 13% by weight</i>	20.8	0	Duty-Free			
<i>08112031. Not sweetened: Raspberries</i>	14.4	0	Duty-Free			
<i>08112039. Not sweetened: Blackcurrants</i>	14.4	0	Duty-Free			
<i>08112051. Not sweetened: Redcurrants</i>	12	0	Duty-Free			
<i>08112059. Not sweetened: Blackberries and mulberries</i>	12	0	Duty-Free			
<i>08112090. Not sweetened: Other</i>	14.4	0	Duty-Free			

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CHAPTER 08. EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0811. Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter. (Continued)</b>						<p>8.11;                      Production in which: (a) all the material of Chapter 8 used is wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada), and (b) the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 40% of the net weight of the product.</p>
081190. Frozen fruit and nuts, uncooked or cooked by steaming or boiling in water, whether or not sweetened (excl. strawberries, raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries)						
<i>08119011. Containing added sugar or other sweetening matter, with a sugar content exceeding 13% by weight: Tropical fruit and tropical nuts</i>	13	5.3	Duty-Free		€/100 kg	
<i>08119019. Containing added sugar or other sweetening matter, with a sugar content exceeding 13% by weight: Other</i>	20.8	8.4	Duty-Free		€/100 kg	
<i>08119031. Containing added sugar or other sweetening matter, with a sugar content less than or equal 13% by weight: Tropical fruit and tropical nuts</i>	13	0	Duty-Free			
<i>08119039. Containing added sugar or other sweetening matter, with a sugar content less than or equal 13% by weight: Other</i>	20.8	0	Duty-Free			
<i>08119050. Not sweetened: Fruit of the species Vaccinium myrtillus</i>	0	0	Duty-Free			
<i>08119070. Not sweetened: Fruit of the species Vaccinium myrtilloides and Vaccinium angustifolium</i>	0	0	Duty-Free			
<i>08119075. Not sweetened: Sour cherries (Prunus cerasus)</i>	14.4	0	Duty-Free			
<i>08119080. Not sweetened: Other cherries</i>	14.4	0	Duty-Free			
<i>08119085. Not sweetened: Tropical fruit and tropical nuts</i>	9	0	Duty-Free			
<i>08119095. Not sweetened: Other</i>	14.4	0	Duty-Free			

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CHAPTER 08. EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0812. Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</b>						8.12; Production in which all the material of Chapter 8 used is wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).
081210. Cherries, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption						
<i>08121000. Cherries</i>	8.8	0	Duty-Free			
081290. Fruit and nuts, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption (excl. cherries)						
<i>08129025. Apricots; oranges</i>	12.8	0	Duty-Free			
<i>08129030. Papaws (papayas)</i>	2.3	0	Duty-Free			
<i>08129040. Fruit of the species Vaccinium myrtillus</i>	6.4	0	Duty-Free			
<i>08129070. Guavas, mangoes, mangosteens, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya and tropical nuts</i>	5.5	0	Duty-Free			
<i>08129098. Other</i>	8.8	0	Duty-Free			
<b>0813. Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.</b>						0813.10-0813.40; Production in which all the material of Chapter 8 used is wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).
081310. Dried apricots						
<i>08131000. Apricots</i>	5.6	0	Duty-Free			
081320. Dried prunes						
<i>08132000. Prunes</i>	9.6	0	Duty-Free			
081330. Dried apples						
<i>08133000. Apples</i>	3.2	0	Duty-Free			
081340. Dried peaches, pears, papaws "papayas", tamarinds and other edible fruits (excl. nuts, bananas, dates, figs, pineapples, avocados, guavas, mangoes, mangosteens, citrus fruit, grapes apricots, prunes and apples, unmixed)						
<i>08134010. Peaches, including nectarines</i>	5.6	0	Duty-Free			
<i>08134030. Pears</i>	6.4	0	Duty-Free			
<i>08134050. Papaws (papayas)</i>	2	0	Duty-Free			
<i>08134065. Tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya</i>	0	0	Duty-Free			
<i>08134095. Other</i>	2.4	0	Duty-Free			

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CHAPTER 08. EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0813. Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter. (Continued)</b>						<p>813.5;</p> <p>A change from any other subheading, provided that: (a) the net weight of non-originating almonds, apples, apricots, bananas, cherries, chestnuts, citrus fruit, figs, grapes, hazelnuts, nectarines, peaches, pears, plums and walnuts of Chapter 8 (not produced in Canada) used in production does not exceed 20% of the net weight of the product, (b) the net weight of non-originating fruits and nuts other than almonds, apples, apricots, bananas, brazil nuts, carambola, cashew apples, cashew nuts, cherries, chestnuts, citrus fruit, coconuts, figs, grapes, guava, hazelnuts, jackfruit, lychees, macadamia nuts, mangoes, mangosteens, nectarines, papaws (papaya), passion fruit, peaches, pears, pistachios, pitahaya, plums, tamarinds or walnuts of Chapter 8 (not produced in Canada) used in production does not exceed 50% of the net weight of the product, and (c) the net weight of non-originating fruits and nuts of Chapter 8 (not produced in Canada) used in production does not exceed 80% of the net weight of the product.</p>
081350. Mixtures of nuts or dried fruits						
08135012. <i>Mixtures of dried fruit, other than that of headings 0801 to 0806, not containing prunes: Of papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya</i>	4	0	Duty-Free			
08135015. <i>Mixtures of dried fruit, other than that of headings 0801 to 0806, not containing prunes: Other</i>	6.4	0	Duty-Free			
08135019. <i>Mixtures of dried fruit, other than that of headings 0801 to 0806: Containing prunes</i>	9.6	0	Duty-Free			
08135031. <i>Mixtures exclusively of nuts of headings 0801 and 0802: Of tropical nuts</i>	4	0	Duty-Free			
08135039. <i>Mixtures exclusively of nuts of headings 0801 and 0802: Other</i>	6.4	0	Duty-Free			
08135091. <i>Other mixtures: Not containing prunes or figs</i>	8	0	Duty-Free			
08135099. <i>Other mixtures: Other</i>	9.6	0	Duty-Free			
<b>0814. Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.</b>						<p>8.14;</p> <p>Production in which all the material of Chapter 8 used is wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).</p>
081400. Peel of citrus fruit or melons, incl. watermelons, fresh, frozen, dried or provisionally preserved in brine, or in water with other additives						
08140000. <i>Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.</i>	1.6	0	Duty-Free			

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CHAPTER 09. Coffee, tea, mate and spices

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0901. Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.</b>						0901.11-0901.90; A change from any other subheading (of any origin).
090111. Coffee (excl. roasted and decaffeinated)						
<i>09011100. Not roasted, not decaffeinated</i>	0	0	Duty-Free			
090112. Decaffeinated coffee (excl. roasted)						
<i>09011200. Not roasted, decaffeinated</i>	8.3	0	Duty-Free			
090121. Roasted coffee (excl. decaffeinated)						
<i>09012100. Not decaffeinated</i>	7.5	0	Duty-Free			
090122. Roasted, decaffeinated coffee						
<i>09012200. Decaffeinated</i>	9	0	Duty-Free			
090190. Coffee husks and skins; coffee substitutes containing coffee in any proportion						
<i>09019010. Coffee husks and skins</i>	0	0	Duty-Free			
<i>09019090. Coffee substitutes containing coffee</i>	11.5	0	Duty-Free			
<b>0902. Tea, whether or not flavoured.</b>						0902.10-0910.99; A change from within any one of these subheadings or any other subheading (of any origin).
090210. Green tea in immediate packings of <= 3 kg						
<i>09021000. Green tea (not fermented) in immediate packings of a content not exceeding 3 kg</i>	3.2	0	Duty-Free			
090220. Green tea in immediate packings of > 3 kg						
<i>09022000. Other green tea (not fermented)</i>	0	0	Duty-Free			
090230. Black fermented tea and partly fermented tea, whether or not flavoured, in immediate packings of <= 3 kg						
<i>09023000. Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg</i>	0	0	Duty-Free			
090240. Black fermented tea and partly fermented tea, whether or not flavoured, in immediate packings of > 3 kg						
<i>09024000. Other black tea (fermented) and other partly fermented tea</i>	0	0	Duty-Free			
<b>0903. Maté.</b>						
090300. Mate						
<i>09030000. Maté.</i>	0	0	Duty-Free			

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CHAPTER 09. Coffee, tea, mate and spices

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0904. Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.</b>						0902.10-0910.99; A change from within any one of these subheadings or any other subheading (of any origin).
090411. Pepper of the genus <i>Piper</i> , neither crushed nor ground						
09041100. <i>Neither crushed nor ground</i>	0	0	Duty-Free			
090412. Pepper of the genus <i>Piper</i> , crushed or ground						
09041200. <i>Crushed or ground</i>	4	0	Duty-Free			
090421. Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried, neither crushed nor ground						
09042110. <i>Sweet peppers (Capsicum annuum)</i>	9.6	0	Duty-Free			
09042190. <i>Other</i>	0	0	Duty-Free			
090422. Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , crushed or ground						
09042200. <i>Crushed or ground</i>	5	0	Duty-Free			
<b>0905. Vanilla.</b>						
090510. Vanilla, neither crushed nor ground						
09051000. <i>Neither crushed nor ground</i>	6	0	Duty-Free			
090520. Vanilla, crushed or ground						
09052000. <i>Crushed or ground</i>	6	0	Duty-Free			
<b>0906. Cinnamon and cinnamon-tree flowers.</b>						
090611. Cinnamon " <i>Cinnamomum zeylanicum Blume</i> " (excl. crushed and ground)						
09061100. <i>Cinnamon (Cinnamomum zeylanicum Blume)</i>	0	0	Duty-Free			
090619. Cinnamon and cinnamon-tree flowers (excl. cinnamon " <i>Cinnamomum zeylanicum Blume</i> " and crushed and ground cinnamon)						
09061900. <i>Other</i>	0	0	Duty-Free			
090620. Crushed or ground cinnamon and cinnamon-tree flowers						
09062000. <i>Crushed or ground</i>	0	0	Duty-Free			

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CHAPTER 09. Coffee, tea, mate and spices

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0907. Cloves (whole fruit, cloves and stems).</b>						0902.10-0910.99; A change from within any one of these subheadings or any other subheading (of any origin).
090710. Cloves, whole fruit, cloves and stems, neither crushed nor ground						
<i>09071000. Neither crushed nor ground</i>	8	0	Duty-Free			
090720. Cloves, whole fruit, cloves and stems, crushed or ground						
<i>09072000. Crushed or ground</i>	8	0	Duty-Free			
<b>0908. Nutmeg, mace and cardamoms.</b>						
090811. Nutmeg, neither crushed nor ground						
<i>09081100. Neither crushed nor ground</i>	0	0	Duty-Free			
090812. Nutmeg, crushed or ground						
<i>09081200. Crushed or ground</i>	0	0	Duty-Free			
090821. Mace, neither crushed nor ground						
<i>09082100. Neither crushed nor ground</i>	0	0	Duty-Free			
090822. Mace, crushed or ground						
<i>09082200. Crushed or ground</i>	0	0	Duty-Free			
090831. Cardamoms, neither crushed nor ground						
<i>09083100. Neither crushed nor ground</i>	0	0	Duty-Free			
090832. Cardamoms, crushed or ground						
<i>09083200. Crushed or ground</i>	0	0	Duty-Free			

**Note:** **AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e. €5/100 kg).

CHAPTER 09. Coffee, tea, mate and spices

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0909. Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.</b>						0902.10-0910.99; A change from within any one of these subheadings or any other subheading (of any origin).
090921. Coriander seeds, neither crushed nor ground						
<i>09092100. Neither crushed nor ground</i>	0	0	Duty-Free			
090922. Coriander seeds, crushed or ground						
<i>09092200. Crushed or ground</i>	0	0	Duty-Free			
090931. Cumin seeds, neither crushed nor ground						
<i>09093100. Neither crushed nor ground</i>	0	0	Duty-Free			
090932. Cumin seeds, crushed or ground						
<i>09093200. Crushed or ground</i>	0	0	Duty-Free			
090961. Juniper berries and seeds of anise, badian, caraway or fennel, neither crushed nor ground						
<i>09096100. Neither crushed nor ground</i>	0	0	Duty-Free			
090962. Juniper berries and seeds of anise, badian, caraway or fennel, crushed or ground						
<i>09096200. Crushed or ground</i>	0	0	Duty-Free			
<b>0910. Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.</b>						
091011. Ginger, neither crushed nor ground						
<i>09101100. Neither crushed nor ground</i>	0	0	Duty-Free			
091012. Ginger, crushed or ground						
<i>09101200. Crushed or ground</i>	0	0	Duty-Free			
091020. Saffron						
<i>09102010. Neither crushed nor ground</i>	0	0	Duty-Free			
<i>09102090. Crushed or ground</i>	8.5	0	Duty-Free			
091030. Turmeric "curcuma"						
<i>09103000. Turmeric (curcuma)</i>	0	0	Duty-Free			
091091. Mixtures of different types of spices						
<i>09109105. Curry</i>	0	0	Duty-Free			
<i>09109110. Neither crushed nor ground</i>	0	0	Duty-Free			
<i>09109190. Crushed or ground</i>	12.5	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).



CHAPTER 09. Coffee, tea, mate and spices

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>0910. Ginger, saffron, turmeric (<i>curcuma</i>), thyme, bay leaves, curry and other spices. (Continued)</b>						0902.10-0910.99; A change from within any one of these subheadings or any other subheading (of any origin).
091099. Spices (excl. pepper of the genus <i>Piper</i> , fruit of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , vanilla, cinnamon, cinnamontree flowers, clove "wholefruit", clove stems, nutmeg, mace, cardamoms, seeds of anise, badian, fennel, coriander, cumin and caraway, and juniper berries, ginger, saffron, turmeric " <i>curcuma</i> " and mixtures of various types of spices)						
<i>09109910. Fenugreek seed</i>	0	0	Duty-Free			
<i>09109931. Thyme, neither crushed nor ground: Wild thyme (Thymus serpyllum L.)</i>	0	0	Duty-Free			
<i>09109933. Thyme, neither crushed nor ground: Other</i>	7	0	Duty-Free			
<i>09109939. Thyme: Crushed or ground</i>	8.5	0	Duty-Free			
<i>09109950. Bay leaves</i>	7	0	Duty-Free			
<i>09109991. Other: Neither crushed nor ground</i>	0	0	Duty-Free			
<i>09109999. Other: Crushed or ground</i>	12.5	0	Duty-Free			

**Note:** **AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e. €5/100 kg).

CHAPTER 10. CEREALS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA																Specific Duty Units	Rules of Origin
			2017		2018		2019		2020		2021		2022		2023		2024+			
	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD		
<b>1001. Wheat and meslin.</b>																				10.01-10.08; All the cereals of Chapter 10 are wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).
100111. Durum wheat seed for sowing																				
10011100. Durum wheat: Seed	0	0	0	129.5	0	111	0	92.5	0	74	0	55.5	0	37	0	18.5	0	0		
100119. Durum wheat (excl. seed for sowing)																				
10011900. Durum wheat: Other	0	0	0	129.5	0	111	0	92.5	0	74	0	55.5	0	37	0	18.5	0	0		

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1001. Wheat and meslin. (Continued)</b>						10.01-10.08; All the cereals of Chapter 10 are wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).
100191. Seed of wheat and meslin, for sowing (excl. durum)						
10019110. Spelt	12.8	0	Duty-Free			
10019120. Common wheat and meslin	0	95	Duty-Free		€/1000 kg	

**Note:** **AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 10. CEREALS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA																Specific Duty Units	Rules of Origin	
			2017		2018		2019		2020		2021		2022		2023		2024+				
			AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD			
<b>1001. Wheat and meslin. (Continued)</b>																					
100191. Seed of wheat and meslin, for sowing (excl. durum)																					
10019100. Other	0	95	0	83.13	0	71.25	0	59.38	0	47.5	0	35.63	0	23.75	0	11.88	0	0	€ /1000 kg		
100199. Wheat and meslin (excl. seed for sowing, and durum wheat)																					
10019900. Other	0	95	0	83.13	0	71.25	0	59.38	0	47.5	0	35.63	0	23.75	0	11.88	0	0	€ /1000 kg		
<b>1002. Rye.</b>																					
100210. Rye seed for sowing																					
10021000. Seed	0	0	0	81.38	0	69.75	0	58.13	0	46.5	0	34.88	0	23.25	0	11.63	0	0			
100290. Rye (excl. seed for sowing)																					
10029000. Other	0	0	0	81.38	0	69.75	0	58.13	0	46.5	0	34.88	0	23.25	0	11.63	0	0			

**Note:** Under CETA, a new duty-free quota will be established for “common wheat”, of a quality other than high quality, classified in tariff line 100199001. This quota will be phased in until the year 2023, when the total quota amount will be 100,000 tonnes per year.

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1003. Barley.</b>						
100310. Barley seed for sowing						
10031000. Seed	0	93	Duty-Free		€ /1000 kg	10.01-10.08; All the cereals of Chapter 10 are wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e. €5/100 kg).

CHAPTER 10. CEREALS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA																Specific Duty Units	Rules of Origin
			2017		2018		2019		2020		2021		2022		2023		2024+			
			AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD		
<b>1003. Barley. (Continued)</b>																				
100390. Barley (excl. seed for sowing)																				
10039000. Other	0	93	0	81.38	0	69.75	0	58.13	0	46.5	0	34.88	0	23.25	0	11.63	0	0	€/1000 kg	
<b>1004. Oats.</b>																				
100410. Oats seed for sowing																				
10041000. Seed	0	89	0	77.88	0	66.75	0	55.63	0	44.5	0	33.38	0	22.25	0	11.13	0	0	€/1000 kg	
100490. Oats (excl. seed for sowing)																				
10049000. Other	0	89	0	77.88	0	66.75	0	55.63	0	44.5	0	33.38	0	22.25	0	11.13	0	0	€/1000 kg	

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1005. Maize (corn).</b>						10.01-10.08; All the cereals of Chapter 10 are wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).
100510. Maize seed for sowing						
10051013. Hybrid: Three-cross hybrids	0	0	Duty-Free			
10051015. Hybrid: Simple hybrids	0	0	Duty-Free			
10051018. Hybrid: Other	0	0	Duty-Free			
10051090. Other	0	0	Duty-Free			
100590. Maize (excl. seed for sowing)						
10059000. Other	0	0	Duty-Free			
<b>1006. Rice.</b>						
100610. Rice in the husk, "paddy" or rough						
10061010. For sowing	7.7	0	Duty-Free			

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 10. CEREALS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1006. Rice. (Continued)</b>						10.01-10.08; All the cereals of Chapter 10 are wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).
100610. Rice in the husk, "paddy" or rough						
10061030. Round grain	0	211	Duty-Free		€/1000 kg	
10061050. Medium grain	0	211	Duty-Free		€/1000 kg	
10061071. Long grain: Of a length/width ratio greater than 2 but less than 3	0	211	Duty-Free		€/1000 kg	
10061079. Long grain: Of a length/width ratio equal to or greater than 3	0	211	Duty-Free		€/1000 kg	
100620. Husked or brown rice						
10062011. Parboiled, Round grain	0	30	Duty-Free		€/1000 kg	
10062013. Parboiled, Medium grain	0	30	Duty-Free		€/1000 kg	
10062015. Parboiled, Long grain: Of a length/width ratio greater than 2 but less than 3	0	30	Duty-Free		€/1000 kg	
10062017. Parboiled, Long grain: Of a length/width ratio equal to or greater than 3	0	30	Duty-Free		€/1000 kg	
10062092. Other, Round grain	0	30	Duty-Free		€/1000 kg	
10062094. Other, Medium grain	0	30	Duty-Free		€/1000 kg	
10062096. Other, Long grain: Of a length/width ratio greater than 2 but less than 3	0	30	Duty-Free		€/1000 kg	
10062098. Other, Long grain: Of a length/width ratio equal to or greater than 3	0	30	Duty-Free		€/1000 kg	

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 10. CEREALS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1006. Rice. (Continued)</b>						10.01-10.08; All the cereals of Chapter 10 are wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).
100630. Semi-milled or wholly milled rice, whether or not polished or glazed						
10063021. <i>Semi-milled, parboiled, Round grain</i>	0	175	Duty-Free		€/1000 kg	
10063023. <i>Semi-milled, parboiled, Medium grain</i>	0	175	Duty-Free		€/1000 kg	
10063025. <i>Semi-milled, parboiled, Long grain: Of a length/width ratio greater than 2 but less than 3</i>	0	175	Duty-Free		€/1000 kg	
10063027. <i>Semi-milled, parboiled, Long grain: Of a length/width ratio equal to or greater than 3</i>	0	175	Duty-Free		€/1000 kg	
10063042. <i>Semi-milled, other, Round grain</i>	0	175	Duty-Free		€/1000 kg	
10063044. <i>Semi-milled, other, Medium grain</i>	0	175	Duty-Free		€/1000 kg	
10063046. <i>Semi-milled, other, Long grain: Of a length/width ratio greater than 2 but less than 3</i>	0	175	Duty-Free		€/1000 kg	
10063048. <i>Semi-milled, other, Long grain: Of a length/width ratio equal to or greater than 3</i>	0	175	Duty-Free		€/1000 kg	
10063061. <i>Wholly milled, parboiled, Round grain</i>	0	175	Duty-Free		€/1000 kg	
10063063. <i>Wholly milled, parboiled, Medium grain</i>	0	175	Duty-Free		€/1000 kg	
10063065. <i>Wholly milled, parboiled, Long grain: Of a length/width ratio greater than 2 but less than 3</i>	0	175	Duty-Free		€/1000 kg	
10063067. <i>Wholly milled, parboiled, Long grain: Of a length/width ratio equal to or greater than 3</i>	0	175	Duty-Free		€/1000 kg	
10063092. <i>Wholly milled, other, Round grain</i>	0	175	Duty-Free		€/1000 kg	
10063094. <i>Wholly milled, other, Medium grain</i>	0	175	Duty-Free		€/1000 kg	
10063096. <i>Wholly milled, other, Long grain: Of a length/width ratio greater than 2 but less than 3</i>	0	175	Duty-Free		€/1000 kg	
10063098. <i>Wholly milled, other, Long grain: Of a length/width ratio equal to or greater than 3</i>	0	175	Duty-Free		€/1000 kg	
100640. Broken rice						
10064000. <i>Broken rice</i>	0	65	Duty-Free		€/1000 kg	

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 10. CEREALS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1007. Grain sorghum.</b>						10.01-10.08; All the cereals of Chapter 10 are wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).
100710. Grain sorghum, for sowing						
10071010. Seed: Hybrids	6.4	0	Duty-Free			
10071090. Seed: Other	0	0	Duty-Free			
100790. Grain sorghum (excl. for sowing)						
10079000. Other	0	0	Duty-Free			
<b>1008. Buckwheat, millet and canary seeds; other cereals.</b>						
100810. Buckwheat						
10081000. Buckwheat	0	37	Duty-Free	€/1000 kg		
100821. Millet seed for sowing (excl. grain sorghum)						
10082100. Millet: Seed	0	56	Duty-Free	€/1000 kg		
100829. Millet (excl. grain sorghum, and seed for sowing)						
10082900. Millet: Other	0	56	Duty-Free	€/1000 kg		
100830. Canary seed						
10083000. Canary seeds	0	0	Duty-Free			
100840. Fonio " <i>Digitaria spp.</i> "						
10084000. Fonio ( <i>Digitaria spp.</i> )	0	37	Duty-Free	€/1000 kg		
100850. Quinoa " <i>Chenopodium quinoa</i> "						
10085000. Quinoa ( <i>Chenopodium quinoa</i> )	0	37	Duty-Free	€/1000 kg		
100860. Triticale						
10086000. Triticale	0	93	Duty-Free	€/1000 kg		
100890. Cereals (excl. wheat and meslin, rye, barley, oats, maize, rice, grain sorghum, buckwheat, millet, canary seeds, fonio, quinoa and triticale)						
10089000. Other cereals	0	37	Duty-Free	€/1000 kg		

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 11. PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1101. Wheat or meslin flour.</b>						11.01-11.09; Production in which all the material of heading 07.01 (fresh or chilled potatoes), subheading 0710.10 (frozen potatoes), Chapter 10 or 11 (cereals and products of the milling industry), or heading 23.02 (bran, sharps and other residues, derived from the sifting, milling, or other working of cereals or of leguminous plants) or 23.03 (residues of starch manufacture and similar residues, beet-pulp, bagasse, and other waste of sugar manufacture, brewing or distilling dregs and waste) used is wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).
110100. Wheat or meslin flour						
11010011. <i>Of durum wheat</i>	0	172	Duty-Free		€/1000 kg	
11010015. <i>Of common wheat and spelt</i>	0	172	Duty-Free		€/1000 kg	
11010090. <i>Meslin flour</i>	0	172	Duty-Free		€/1000 kg	
<b>1102. Cereal flours other than of wheat or meslin.</b>						
110220. Maize "corn" flour						
11022010. <i>Of a fat content not exceeding 1.5% by weight</i>	0	173	Duty-Free		€/1000 kg	
11022090. <i>Other</i>	0	98	Duty-Free		€/1000 kg	
110290. Cereal flours (excl. wheat, meslin and maize)						
11029010. <i>Barley flour</i>	0	171	Duty-Free		€/1000 kg	
11029030. <i>Oat flour</i>	0	164	Duty-Free		€/1000 kg	
11029050. <i>Rice flour</i>	0	138	Duty-Free		€/1000 kg	
11029070. <i>Rye flour</i>	0	168	Duty-Free		€/1000 kg	
11029090. <i>Other</i>	0	98	Duty-Free		€/1000 kg	
<b>1103. Cereal groats, meal and pellets.</b>						
110311. Groats and meal of wheat						
11031110. <i>Durum wheat</i>	0	267	Duty-Free		€/1000 kg	
11031190. <i>Common wheat and spelt</i>	0	186	Duty-Free		€/1000 kg	
110313. Groats and meal of maize "corn"						
11031310. <i>Of a fat content not exceeding 1.5% by weight</i>	0	173	Duty-Free		€/1000 kg	
11031390. <i>Other</i>	0	98	Duty-Free		€/1000 kg	

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e. €5/100 kg).



CHAPTER 11. PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1103. Cereal groats, meal and pellets. (Continued)</b>						11.01-11.09; Production in which all the material of heading 07.01 (fresh or chilled potatoes), subheading 0710.10 (frozen potatoes), Chapter 10 or 11 (cereals and products of the milling industry), or heading 23.02 (bran, sharps and other residues, derived from the sifting, milling, or other working of cereals or of leguminous plants) or 23.03 (residues of starch manufacture and similar residues, beet-pulp, bagasse, and other waste of sugar manufacture, brewing or distilling dregs and waste) used is wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).
110319. Groats and meal of cereals (excl. wheat and maize)						
11031920. <i>Of rye or barley</i>	0	171	Duty-Free		€/1000 kg	
11031940. <i>Of oats</i>	0	164	Duty-Free		€/1000 kg	
11031950. <i>Of rice</i>	0	138	Duty-Free		€/1000 kg	
11031990. <i>Other</i>	0	98	Duty-Free		€/1000 kg	
110320. Cereal pellets						
11032025. <i>Of rye or barley</i>	0	171	Duty-Free		€/1000 kg	
11032030. <i>Of oats</i>	0	164	Duty-Free		€/1000 kg	
11032040. <i>Of maize</i>	0	173	Duty-Free		€/1000 kg	
11032050. <i>Of rice</i>	0	138	Duty-Free		€/1000 kg	
11032060. <i>Of wheat</i>	0	175	Duty-Free		€/1000 kg	
11032090. <i>Other</i>	0	98	Duty-Free		€/1000 kg	

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 11. PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
1104. Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.						11.01-11.09; Production in which all the material of heading 07.01 (fresh or chilled potatoes), subheading 0710.10 (frozen potatoes), Chapter 10 or 11 (cereals and products of the milling industry), or heading 23.02 (bran, sharps and other residues, derived from the sifting, milling, or other working of cereals or of leguminous plants) or 23.03 (residues of starch manufacture and similar residues, beet-pulp, bagasse, and other waste of sugar manufacture, brewing or distilling dregs and waste) used is wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).
110412. Rolled or flaked grains of oats						
11041210. Rolled	0	93	Duty-Free		€/1000 kg	
11041290. Flaked	0	182	Duty-Free		€/1000 kg	
110419. Rolled or flaked grains of cereals (excl. oats)						
11041910. Of wheat	0	175	Duty-Free		€/1000 kg	
11041930. Of rye	0	171	Duty-Free		€/1000 kg	
11041950. Of maize	0	173	Duty-Free		€/1000 kg	
11041961. Rolled	0	97	Duty-Free		€/1000 kg	
11041969. Flaked	0	189	Duty-Free		€/1000 kg	
11041991. Flaked rice	0	234	Duty-Free		€/1000 kg	
11041999. Other	0	173	Duty-Free		€/1000 kg	
110422. Hulled, pearled, sliced, kibbled or otherwise worked oat grains (excl. rolled, flaked, pellets and flour)						
11042240. Other worked grains; Of oats: Hulled (shelled or husked), whether or not sliced or kibbled	0	162	Duty-Free		€/1000 kg	
11042250. Other worked grains; Of oats: Pearled	0	145	Duty-Free		€/1000 kg	
11042295. Other worked grains; Of oats: Other	0	93	Duty-Free		€/1000 kg	
110423. Hulled, pearled, sliced, kibbled or otherwise worked maize grains (excl. rolled, flaked, pellets and flour)						
11042340. Other worked grains; Of maize (corn): Hulled (shelled or husked), whether or not sliced or kibbled; pearled	0	152	Duty-Free		€/1000 kg	
11042398. Other worked grains; Of maize (corn): Other	0	98	Duty-Free		€/1000 kg	

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 11. PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
1104. Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground. (Continued)						11.01-11.09; Production in which all the material of heading 07.01 (fresh or chilled potatoes), subheading 0710.10 (frozen potatoes), Chapter 10 or 11 (cereals and products of the milling industry), or heading 23.02 (bran, sharps and other residues, derived from the sifting, milling, or other working of cereals or of leguminous plants) or 23.03 (residues of starch manufacture and similar residues, beet-pulp, bagasse, and other waste of sugar manufacture, brewing or distilling dregs and waste) used is wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).
110429. Grains of cereals, hulled, pearled, sliced, kibbled or otherwise worked (excl. rolled, flaked, flour, pellets, and oats and maize, and husked and semi- or wholly milled rice and broken rice)						
11042904. Other worked grains; Of barley: Hulled (shelled or husked), whether or not sliced or kibbled	0	150	Duty-Free		€/1000 kg	
11042905. Other worked grains; Of barley: Pearled	0	236	Duty-Free		€/1000 kg	
11042908. Other worked grains; Of barley: Other	0	97	Duty-Free		€/1000 kg	
11042917. Other worked grains; Other: Hulled (shelled or husked), whether or not sliced or kibbled	0	129	Duty-Free		€/1000 kg	
11042930. Other worked grains; Other: Pearled	0	154	Duty-Free		€/1000 kg	
11042951. Other worked grains, not otherwise worked than kibbled: Of wheat	0	99	Duty-Free		€/1000 kg	
11042955. Other worked grains, not otherwise worked than kibbled: Of rye	0	97	Duty-Free		€/1000 kg	
11042959. Other worked grains, not otherwise worked than kibbled: Other	0	98	Duty-Free		€/1000 kg	
11042981. Other worked grains, otherwise worked: Of wheat	0	99	Duty-Free		€/1000 kg	
11042985. Other worked grains, otherwise worked: Of rye	0	97	Duty-Free		€/1000 kg	
11042989. Other worked grains, otherwise worked: Other	0	98	Duty-Free		€/1000 kg	
110430. Germ of cereals, whole, rolled, flaked or ground						
11043010. Of wheat	0	76	Duty-Free		€/1000 kg	
11043090. Of other cereals	0	75	Duty-Free		€/1000 kg	

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 11. PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1105. Flour, meal, powder, flakes, granules and pellets of potatoes.</b>						11.01-11.09; Production in which all the material of heading 07.01 (fresh or chilled potatoes), subheading 0710.10 (frozen potatoes), Chapter 10 or 11 (cereals and products of the milling industry), or heading 23.02 (bran, sharps and other residues, derived from the sifting, milling, or other working of cereals or of leguminous plants) or 23.03 (residues of starch manufacture and similar residues, beet-pulp, bagasse, and other waste of sugar manufacture, brewing or distilling dregs and waste) used is wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).
110510. Flour, meal and powder of potatoes						
11051000. <i>Flour, meal and powder</i>	12.2	0	Duty-Free			
110520. Flakes, granules and pellets of potatoes						
11052000. <i>Flakes, granules and pellets</i>	12.2	0	Duty-Free			
<b>1106. Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.</b>						
110610. Flour, meal and powder of peas, beans, lentils and the other dried leguminous vegetables of heading 0713						
11061000. <i>Of the dried leguminous vegetables of heading 0713</i>	7.7	0	Duty-Free			
110620. Flour, meal and powder of sago or of roots or tubers of manioc, arrowroot, salep, sweet potatoes and similar roots and tubers with a high content of starch or inulin of heading 0714						
11062010. <i>Denatured</i>	0	95	Duty-Free		€/1000 kg	
11062090. <i>Other</i>	0	166	Duty-Free		€/1000 kg	
110630. Flour, meal and powder of produce of chapter 8 "Edible fruit and nuts; peel of citrus fruits or melons"						
11063010. <i>Of bananas</i>	10.9	0	Duty-Free			
11063090. <i>Other</i>	8.3	0	Duty-Free			
<b>1107. Malt, whether or not roasted.</b>						
110710. Malt (excl. roasted)						
11071011. <i>Not roasted, of wheat: In the form of flour</i>	0	177	Duty-Free		€/1000 kg	
11071019. <i>Not roasted, of wheat: Other</i>	0	134	Duty-Free		€/1000 kg	
11071091. <i>Not roasted, other: In the form of flour</i>	0	173	Duty-Free		€/1000 kg	
11071099. <i>Not roasted, other: Other</i>	0	131	Duty-Free		€/1000 kg	
110720. Roasted malt						
11072000. <i>Roasted</i>	0	152	Duty-Free		€/1000 kg	

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 11. PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA																Specific Duty Units	Rules of Origin		
			2017		2018		2019		2020		2021		2022		2023		2024+					
			AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD				
<b>1108. Starches; inulin.</b>																						
110811. Wheat starch																						
11081100. <i>Wheat starch</i>	0	224	0	196	0	168	0	140	0	112	0	84	0	56	0	28	0	0	€/1000 kg	11.01-11.09; Production in which all the material of heading 07.01 (fresh or chilled potatoes), subheading 0710.10 (frozen potatoes), Chapter 10 or 11 (cereals and products of the milling industry), or heading 23.02 (bran, sharps and other residues, derived from the sifting, milling, or other working of cereals or of leguminous plants) or 23.03 (residues of starch manufacture and similar residues, beet-pulp, bagasse, and other waste of sugar manufacture, brewing or distilling dregs and waste) used is wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).		
110812. Maize starch																						
11081200. <i>Maize (corn) starch</i>	0	166	0	145.25	0	124.5	0	103.75	0	83	0	62.25	0	41.5	0	20.75	0	0	€/1000 kg			
110813. Potato starch																						
11081300. <i>Potato starch</i>	0	166	0	145.25	0	124.5	0	103.75	0	83	0	62.25	0	41.5	0	20.75	0	0	€/1000 kg			
110814. Manioc starch																						
11081400. <i>Manioc (cassava) starch</i>	0	166	0	145.25	0	124.5	0	103.75	0	83	0	62.25	0	41.5	0	20.75	0	0	€/1000 kg			
110819. Starch (excl. wheat, maize, potato and manioc)																						
11081910. <i>Rice starch</i>	0	216	0	189	0	162	0	135	0	108	0	81	0	54	0	27	0	0	€/1000 kg			
11081990. <i>Other starches</i>	0	166	0	145.25	0	124.5	0	103.75	0	83	0	62.25	0	41.5	0	20.75	0	0	€/1000 kg			
HS Code and Product Name										Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units								
										AV(%)	SD	AV(%)	SD									
<b>1108. Starches; inulin. (Continued)</b>																						
110820. Inulin																						
11082000. <i>Inulin</i>										19.2	0	Duty-Free										
<b>1109. Wheat gluten, whether or not dried.</b>																						
110900. Wheat gluten, whether or not dried																						
11090000. <i>Wheat gluten, whether or not dried.</i>										0	512	Duty-Free		€/1000 kg								

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CHAPTER 12. OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1201. Soya beans, whether or not broken.</b>						12.01-12.07; A change from any other heading (of any origin).
120110. Soya bean seed, for sowing						
<i>12011000. Seed</i>	0	0	Duty-Free			
120190. Soya beans, whether or not broken (excl. seed for sowing)						
<i>12019000. Other</i>	0	0	Duty-Free			
<b>1202. Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.</b>						
120230. Groundnut seed, for sowing						
<i>12023000. Seed</i>	0	0	Duty-Free			
120241. Groundnuts, in shell (excl. seed for sowing, roasted or otherwise cooked)						
<i>12024100. In shell</i>	0	0	Duty-Free			
120242. Groundnuts, shelled, whether or not broken (excl. seed for sowing, roasted or otherwise cooked)						
<i>12024200. Shelled, whether or not broken</i>	0	0	Duty-Free			
<b>1203. Copra.</b>						
120300. Copra						
<i>12030000. Copra.</i>	0	0	Duty-Free			
<b>1204. Linseed, whether or not broken.</b>						
120400. Linseed, whether or not broken						
<i>12040010. For sowing</i>	0	0	Duty-Free			
<i>12040090. Other</i>	0	0	Duty-Free			

**Note:** **AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e. €5/100 kg).

CHAPTER 12. OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1205. Rape or colza seeds, whether or not broken.</b>						12.01-12.07; A change from any other heading (of any origin).
120510. Low erucic acid rape or colza seeds "yielding a fixed oil which has an erucic acid content of < 2% and yielding a solid component of glucosinolates of < 30 micromoles/g"						
12051010. For sowing	0	0	Duty-Free			
12051090. Other	0	0	Duty-Free			
120590. High erucic rape or colza seeds "yielding a fixed oil which has an erucic acid content of >= 2% and yielding a solid component of glucosinolates of >= 30 micromoles/g", whether or not broken						
12059000. Other	0	0	Duty-Free			
<b>1206. Sunflower seeds, whether or not broken.</b>						
120600. Sunflower seeds, whether or not broken						
12060010. For sowing	0	0	Duty-Free			
12060091. Shelled; in grey-and-white-striped shell	0	0	Duty-Free			
12060099. Other	0	0	Duty-Free			
<b>1207. Other oil seeds and oleaginous fruits, whether or not broken.</b>						
120710. Palm nuts and kernels						
12071000. Palm nuts and kernels	0	0	Duty-Free			
120721. Cotton seeds for sowing						
12072100. Seed	0	0	Duty-Free			
120729. Cotton seeds (excl. for sowing)						
12072900. Other	0	0	Duty-Free			
120730. Castor oil seeds						
12073000. Castor oil seeds	0	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 12. OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1207. Other oil seeds and oleaginous fruits, whether or not broken. (Continued)</b>						12.01-12.07; A change from any other heading (of any origin).
120740. Sesamum seeds, whether or not broken						
12074010. Seed	0	0	Duty-Free			
12074090. Other	0	0	Duty-Free			
120750. Mustard seeds, whether or not broken						
12075010. Seed	0	0	Duty-Free			
12075090. Other	0	0	Duty-Free			
120760. Safflower " <i>Carthamus tinctorius</i> " seeds						
12076000. Safflower ( <i>Carthamus tinctorius</i> ) seeds	0	0	Duty-Free			
120770. Melon seeds						
12077000. Melon seeds	0	0	Duty-Free			
120791. Poppy seeds, whether or not broken						
12079110. Seed	0	0	Duty-Free			
12079190. Other	0	0	Duty-Free			
120799. Oil seeds and oleaginous fruits, whether or not broken (excl. edible nuts, olives, soya beans, groundnuts, copra, linseed, rape or colza seeds, sunflower seeds, palm nuts and kernels, cotton, castor oil, sesamum, mustard, safflower, melon and poppy seeds)						
12079920. Other: Seed	0	0	Duty-Free			
12079991. Hemp seeds	0	0	Duty-Free			
12079996. Other	0	0	Duty-Free			
<b>1208. Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.</b>						
120810. Soya bean flour and meal						
12081000. Of soya beans	4.5	0	Duty-Free			
120890. Flours and meal of oil seeds or oleaginous fruit (excl. soya and mustard)						
12089000. Other	0	0	Duty-Free			

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CHAPTER 12. OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1209. Seeds, fruit and spores, of a kind used for sowing.</b>						12.09-12.14; A change from any other heading (of any origin).
120910. Sugar beet seed, for sowing						
12091000. <i>Sugar beet seeds</i>	8.3	0	Duty-Free			
120921. Alfalfa seed for sowing						
12092100. <i>Lucerne (alfalfa) seeds</i>	2.5	0	Duty-Free			
120922. Clover " <i>Trifolium spp.</i> " seed, for sowing						
12092210. <i>Red clover (Trifolium pratense L.)</i>	0	0	Duty-Free			
12092280. <i>Other</i>	0	0	Duty-Free			
120923. Fescue seed for sowing						
12092311. <i>Meadow fescue (Festuca pratensis Huds.) seeds</i>	0	0	Duty-Free			
12092315. <i>Red fescue (Festuca rubra L.) seeds</i>	0	0	Duty-Free			
12092380. <i>Other</i>	2.5	0	Duty-Free			
120924. Kentucky blue grass " <i>Poa pratensis L.</i> " seed for sowing						
12092400. <i>Kentucky blue grass (Poa pratensis L.) seeds</i>	0	0	Duty-Free			
120925. Ryegrass " <i>Lolium multiflorum lam., Lolium perenne L.</i> " seed, for sowing						
12092510. <i>Italian ryegrass (including westerwolds) (Lolium multiflorum Lam.)</i>	0	0	Duty-Free			
12092590. <i>Perennial ryegrass (Lolium perenne L.)</i>	0	0	Duty-Free			

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CHAPTER 12. OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1209. Seeds, fruit and spores, of a kind used for sowing. (Continued)</b>						12.09-12.14; A change from any other heading (of any origin).
120929. Seeds of forage plants for sowing (excl. of cereals and of sugar beet, alfalfa, clover " <i>Trifolium spp.</i> ", fescue, Kentucky blue grass " <i>Poa pratensis L.</i> " and ryegrass " <i>Lolium multiflorum lam.</i> and <i>Lolium perenne L.</i> ")						
12092945. Timothy grass seed; vetch seed; seeds of the genus <i>Poa</i> ( <i>Poa palustris L.</i> , <i>Poa trivialis L.</i> ); cocksfoot grass ( <i>Dactylis glomerata L.</i> ); bent grass ( <i>Agrostis</i> )	0	0	Duty-Free			
12092950. Lupine seed	2.5	0	Duty-Free			
12092960. Fodder beet seed ( <i>Beta vulgaris var. alba</i> )	8.3	0	Duty-Free			
12092980. Other	2.5	0	Duty-Free			
<b>120930. Seeds of herbaceous plants cultivated mainly for flowers, for sowing</b>						
12093000. Seeds of herbaceous plants cultivated principally for their flowers	3	0	Duty-Free			
120991. Vegetable seeds, for sowing						
12099130. Salad beet seed or beetroot seed ( <i>Beta vulgaris var. conditiva</i> )	8.3	0	Duty-Free			
12099180. Other	3	0	Duty-Free			
120999. Seeds, fruits and spores, for sowing (excl. leguminous vegetables and sweetcorn, coffee, tea, maté and spices, cereals, oil seeds and oleaginous fruits, beets, forage plants, vegetable seeds, and seeds of herbaceous plants cultivated mainly for flowers or used primarily in perfumery, medicaments or for insecticidal, fungicidal or similar purposes)						
12099910. Forest-tree seeds	0	0	Duty-Free			
12099991. Seeds of plants cultivated principally for their flowers, other than those of subheading 120930	3	0	Duty-Free			
12099999. Other	4	0	Duty-Free			

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CHAPTER 12. OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1210. Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.</b>						12.09-12.14; A change from any other heading (of any origin).
121010. Hop cones, fresh or dried (excl. ground, powdered or in the form of pellets)						
12101000. <i>Hop cones, neither ground nor powdered nor in the form of pellets</i>	5.8	0	Duty-Free			
121020. Hop cones, ground, powdered or in the form of pellets; lupulin						
12102010. <i>Hop cones, ground, powdered or in the form of pellets, with higher lupulin content; lupulin</i>	5.8	0	Duty-Free			
12102090. <i>Other</i>	5.8	0	Duty-Free			
<b>1211. Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.</b>						
121120. Ginseng roots, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered						
12112000. <i>Ginseng roots</i>	0	0	Duty-Free			
121130. Coca leaf, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered						
12113000. <i>Coca leaf</i>	0	0	Duty-Free			
121140. Poppy straw, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered						
12114000. <i>Poppy straw</i>	0	0	Duty-Free			
121150. Ephedra plants and parts thereof, incl. seeds and fruits, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered						
12115000. <i>Of the genus Ephedra</i>	0	0	Duty-Free			
121190. Plants, parts of plants, incl. seeds and fruits, used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered (excl. ginseng roots, coca leaf, poppy straw and ephedra)						
12119030. <i>Tonquin beans</i>	3	0	Duty-Free			
12119086. <i>Other</i>	0	0	Duty-Free			

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CHAPTER 12. OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
1212. Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included.						12.09-12.14; A change from any other heading (of any origin).
121221. Seaweeds and other algae, fresh, chilled, frozen or dried, whether or not ground, fit for human consumption						
12122100. <i>Fit for human consumption</i>	0	0	Duty-Free			
121229. Seaweeds and other algae, fresh, chilled, frozen or dried, whether or not ground, unfit for human consumption						
12122900. <i>Other</i>	0	0	Duty-Free			
121291. Sugar beet, fresh, chilled, frozen or dried, whether or not ground						
12129120. <i>Dried, whether or not ground</i>	0	23	Duty-Free		€/100 kg	
12129180. <i>Other</i>	0	6.7	Duty-Free		€/100 kg	
121292. Locust beans " <i>carob</i> ", fresh, chilled, frozen or dried, whether or not ground						
12129200. <i>Locust beans (carob)</i>	5.1	0	Duty-Free			
121293. Sugar cane, fresh, chilled, frozen or dried, whether or not ground						
12129300. <i>Sugar cane</i>	0	4.6	Duty-Free		€/100 kg	
121294. Chicory roots, fresh, chilled, frozen or dried, whether or not ground						
12129400. <i>Chicory roots</i>	0	0	Duty-Free			
1212. Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included. (Continued)						
121299. Fruit stones and kernels and other vegetable products, incl. unroasted chicory roots of the variety <i>cichorium intybus sativum</i> , of a kind used primarily for human consumption, n.e.s.						
12129941. <i>Locust bean seeds: Not decorticated, crushed or ground</i>	0	0	Duty-Free			
12129949. <i>Locust bean seeds: Other</i>	5.8	0	Duty-Free			
12129995. <i>Other</i>	0	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 12. OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1213. Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.</b>						12.09-12.14; A change from any other heading (of any origin).
121300. Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets						
<i>12130000. Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.</i>	0	0	Duty-Free			
<b>1214. Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.</b>						
121410. Alfalfa meal and pellets						
<i>12141000. Lucerne (alfalfa) meal and pellets</i>	0	0	Duty-Free			
121490. Swedes, mangolds, fodder roots, hay, lucerne "alfalfa", clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets (excl. lucerne "alfalfa" meal and pellets)						
<i>12149010. Mangolds, swedes and other fodder roots</i>	5.8	0	Duty-Free			
<i>12149090. Other</i>	0	0	Duty-Free			

**Note:** **AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e. €5/100 kg).

CHAPTER 13. LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1301. Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).</b>						1301.20-1301.90; A change from within any one of these subheadings or any other subheading (of any origin).
130120. Natural gum Arabic						
13012000. Gum Arabic	0	0	Duty-Free			
130190. Lac; natural gums, resins, gum-resins, balsams and other natural oleoresins (excl. gum Arabic)						
13019000. Other	0	0	Duty-Free			
<b>1302. Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.</b>						1302.11-1302.39; A change from within any one of these subheadings or any other subheading (of any origin), provided that the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product.
130211. Opium						
13021100. Opium	0	0	Duty-Free			
130212. Extracts of liquorice (excl. that with a sucrose content by weight of > 10% or in the form of confectionery)						
13021200. Of liquorice	3.2	0	Duty-Free			
130213. Extracts of hops						
13021300. Of hops	3.2	0	Duty-Free			
130214. Saps and extracts of ephedra						
13021400. Of plants of the genus Ephedra	0	0	Duty-Free			
130219. Vegetable saps and extracts (excl. liquorice, hops, opium and ephedra)						
13021905. Vanilla oleoresin	3	0	Duty-Free			
130219. Vegetable saps and extracts (excl. liquorice, hops, opium and ephedra)						
13021970. Other	0	0	Duty-Free			
130220. Pectic substances, pectinates and pectates						
13022010. Dry	19.2	0	Duty-Free			
13022090. Other	11.2	0	Duty-Free			

**Note:** The preferential duties for products classified as High-Sugar Containing Products (subheadings 130220, 180610, 180620, 210112, 210120, and 210690 that contain 65% or more by net weight of added beet or cane sugar, refined in Canada, of subheadings 170191-170199) are subject to an annual quota of 30,000 tonnes (net weight) per year. This quota is subject to periodic review, and may be increased in the future. Export permits are distributed by Global Affairs Canada.

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e. €5/100 kg).

CHAPTER 13. LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1302. Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products. (Continued)</b>						1302.11-1302.39; A change from within any one of these subheadings or any other subheading (of any origin), provided that the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product.
130231. Agar-agar, whether or not modified						
13023100. <i>Agar-agar</i>	0	0	Duty-Free			
130232. Mucilages and thickeners, derived from locust beans, locust bean seeds or guar seeds, whether or not modified						
13023210. <i>Of locust beans or locust bean seeds</i>	0	0	Duty-Free			
13023290. <i>Of guar seeds</i>	0	0	Duty-Free			
130239. Mucilages and thickeners derived from vegetable products, whether or not modified (excl. from locust beans, locust bean seeds, guar seeds and agar-agar)						
13023900. <i>Other</i>	0	0	Duty-Free			

CHAPTER 14. VEGETABLE PLAINTING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED

<b>1401. Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).</b>						1401.10-1404.90; A change from within any one of these subheadings or any other subheading (of any origin).
140110. Bamboos						
14011000. <i>Bamboos</i>	0	0	Duty-Free			
140120. Rattans						
14012000. <i>Rattans</i>	0	0	Duty-Free			
140190. Reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, lime bark and other vegetable materials of a kind used primarily for plaiting (excl. bamboos and rattans)						
14019000. <i>Other</i>	0	0	Duty-Free			
<b>1404. Vegetable products not elsewhere specified or included.</b>						
140420. Cotton linters						
14042000. <i>Cotton linters</i>	0	0	Duty-Free			
140490. Vegetable products n.e.s						
14049000. <i>Other</i>	0	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 15. ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1501. Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.</b>						15.01-15.04; A change from any other heading (of any origin).
150110. Lard, rendered or otherwise extracted (excl. lard stearin and lard oil)						
15011010. For industrial uses other than the manufacture of foodstuffs for human consumption	0	0	Duty-Free			
15011090. Other	0	17.2	Duty-Free		€/100 kg	
150120. Pig fat, rendered or otherwise extracted (excl. lard)						
15012010. For industrial uses other than the manufacture of foodstuffs for human consumption	0	0	Duty-Free			
15012090. Other	0	17.2	Duty-Free		€/100 kg	
150190. Poultry fat, rendered or otherwise extracted						
15019000. Other	11.5	0	Duty-Free			
<b>1502. Fats of bovine animals, sheep or goats, other than those of heading 15.03.</b>						
150210. Tallow of bovine animals, sheep or goats (excl. oil and oleostearin)						
15021010. For industrial uses other than the manufacture of foodstuffs for human consumption	0	0	Duty-Free			
15021090. Other	3.2	0	Duty-Free			
150290. Fats of bovine animals, sheep or goats (excl. tallow, oleostearin and oleo-oil)						
15029010. For industrial uses other than the manufacture of foodstuffs for human consumption	0	0	Duty-Free			
15029090. Other	3.2	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).



CHAPTER 15. ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1503. Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.</b>						15.01-15.04; A change from any other heading (of any origin).
150300. Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil (excl. emulsified, mixed or otherwise prepared)						
15030011. <i>For industrial uses</i>	0	0	Duty-Free			
15030019. <i>Other</i>	5.1	0	Duty-Free			
15030030. <i>Tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption</i>	0	0	Duty-Free			
15030090. <i>Other</i>	6.4	0	Duty-Free			
<b>1504. Fats and oils and their fractions, of marine mammals</b>						
150430. Fats and oils and their fractions of marine mammals, whether or not refined (excl. chemically modified)						
15043010. <i>Solid fractions</i>	10.9	0	Duty-Free			
15043090. <i>Other</i>	0	0	Duty-Free			
<b>1505. Wool grease and fatty substances derived therefrom (including lanolin).</b>						15.05; A change from within any one of these subheadings or any other subheading (of any origin).
150500. Wool grease and fatty substances derived therefrom, incl. lanolin						
15050010. <i>Wool grease, crude</i>	3.2	0	Duty-Free			
15050090. <i>Other</i>	0	0	Duty-Free			

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e. €5/100 kg).

CHAPTER 15. ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1506. Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.</b>						15.06; A change from any other heading (of any origin).
150600. Other animal fats and oils and their fractions, whether or not refined, but not chemically modified (excl. pig fat, poultry fat, fats of bovine animals, sheep and goats, fats of fish and other marine animals, lard stearin, lard oil, oloestearin, oleo-oil, tallow oil, wool grease and fatty substances derived therefrom)						
<i>15060000. Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.</i>	0	0	Duty-Free			
<b>1507. Soya-bean oil and its fractions, whether or not refined, but not chemically modified.</b>						15.07-15.08; A change from any other chapter (of any origin).
150710. Crude soya-bean oil, whether or not degummed						
<i>15071010. For technical or industrial uses other than the manufacture of foodstuffs for human consumption</i>	3.2	0	Duty-Free			
<i>15071090. Other</i>	6.4	0	Duty-Free			
150790. Soya-bean oil and its fractions, whether or not refined (excl. chemically modified and crude)						
<i>15079010. For technical or industrial uses other than the manufacture of foodstuffs for human consumption</i>	5.1	0	Duty-Free			
<i>15079090. Other</i>	9.6	0	Duty-Free			
<b>1508. Ground-nut oil and its fractions, whether or not refined, but not chemically modified.</b>						
150810. Crude groundnut oil						
<i>15081010. For technical or industrial uses other than the manufacture of foodstuffs for human consumption</i>	0	0	Duty-Free			
<i>15081090. Other</i>	6.4	0	Duty-Free			
150890. Groundnut oil and its fractions, whether or not refined (excl. chemically modified and crude)						
<i>15089010. For technical or industrial uses other than the manufacture of foodstuffs for human consumption</i>	5.1	0	Duty-Free			
<i>15089090. Other</i>	9.6	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 15. ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1509. Olive oil and its fractions, whether or not refined, but not chemically modified.</b>						15.09-15.10; Production in which all the olive oils of heading 15.09 or 15.10 are wholly obtained (i.e. oil obtained from olives grown and processed in Canada).
150910. Virgin olive oil and its fractions obtained from the fruit of the olive tree solely by mechanical or other physical means under conditions that do not lead to deterioration of the oil						
15091010. <i>Lampante olive oil</i>	0	122.6	Duty-Free		€/100 kg	
15091020. <i>Extra virgin olive oil</i>	0	124.5	Duty-Free		€/100 kg	
15091080. <i>Other</i>	0	124.5	Duty-Free		€/100 kg	
150990. Olive oil and fractions obtained from the fruit of the olive tree solely by mechanical or other physical means under conditions that do not lead to deterioration of the oil (excl. virgin and chemically modified)						
15099000. <i>Other</i>	0	134.6	Duty-Free		€/100 kg	
<b>1510. Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.</b>						
151000. Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, incl. blends of these oils or fractions with oils or fractions of heading 1509						
15100010. <i>Crude oils</i>	0	110.2	Duty-Free		€/100 kg	
15100090. <i>Other</i>	0	160.3	Duty-Free		€/100 kg	
<b>1511. Palm oil and its fractions, whether or not refined, but not chemically modified.</b>						15.11-15.15; A change from any other chapter (of any origin).
151110. Crude palm oil						
15111010. <i>For technical or industrial uses other than the manufacture of foodstuffs for human consumption</i>	0	0	Duty-Free			
15111090. <i>Other</i>	3.8	0	Duty-Free			
151190. Palm oil and its fractions, whether or not refined (excl. chemically modified and crude)						
15119011. <i>Solid fractions: In immediate packings of a net content not exceeding 1 kg</i>	12.8	0	Duty-Free			
15119019. <i>Solid fractions: In immediate packings of a net content equal to or exceeding 1 kg</i>	10.9	0	Duty-Free			
15119091. <i>Other fractions: For technical or industrial uses other than the manufacture of foodstuffs for human consumption</i>	5.1	0	Duty-Free			
15119099. <i>Other</i>	9	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 15. ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
1512. Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.						15.11-15.15; A change from any other chapter (of any origin).
151211. Crude sunflower-seed or safflower oil						
15121110. For technical or industrial uses other than the manufacture of foodstuffs for human consumption	3.2	0	Duty-Free			
15121191. Other uses: Sunflower-seed oil	6.4	0	Duty-Free			
15121199. Other uses: Safflower oil	6.4	0	Duty-Free			
151219. Sunflower-seed or safflower oil and their fractions, whether or not refined, but not chemically modified (excl. crude)						
15121910. For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5.1	0	Duty-Free			
15121990. For other uses	9.6	0	Duty-Free			
151221. Crude cotton-seed oil						
15122110. Crude oil, whether or not gossypol has been removed: For technical or industrial uses other than the manufacture of foodstuffs for human consumption	3.2	0	Duty-Free			
15122190. Crude oil, whether or not gossypol has been removed: Other	6.4	0	Duty-Free			
151229. Cotton-seed oil and its fractions, whether or not refined, but not chemically modified (excl. crude)						
15122910. For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5.1	0	Duty-Free			
15122990. Other	9.6	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e. €5/100 kg).

CHAPTER 15. ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1513. Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.</b>						15.11-15.15; A change from any other chapter (of any origin).
151311. Crude coconut oil						
15131110. <i>For technical or industrial uses other than the manufacture of foodstuffs for human consumption</i>	2.5	0	Duty-Free			
15131191. <i>In immediate packings of a net content not exceeding 1 kg</i>	12.8	0	Duty-Free			
15131199. <i>In immediate packings of a net content equal to or exceeding 1 kg</i>	6.4	0	Duty-Free			
151319. Coconut oil and its fractions, whether or not refined, but not chemically modified (excl. crude)						
15131911. <i>Solid Fractions: In immediate packings of a net content not exceeding 1 kg</i>	12.8	0	Duty-Free			
15131919. <i>Solid Fractions: In immediate packings of a net content equal to or exceeding 1 kg</i>	10.9	0	Duty-Free			
15131930. <i>For technical or industrial uses other than the manufacture of foodstuffs for human consumption</i>	5.1	0	Duty-Free			
15131991. <i>Other uses: In immediate packings of a net content not exceeding 1 kg</i>	12.8	0	Duty-Free			
15131999. <i>Other</i>	9.6	0	Duty-Free			
151321. Crude palm kernel and babassu oil						
15132110. <i>For technical or industrial uses other than the manufacture of foodstuffs for human consumption</i>	3.2	0	Duty-Free			
15132130. <i>In immediate packings of a net content not exceeding 1 kg</i>	12.8	0	Duty-Free			
15132190. <i>Other</i>	6.4	0	Duty-Free			
151329. Palm kernel and babassu oil and their fractions, whether or not refined, but not chemically modified (excl. crude)						
15132911. <i>Solid fractions: In immediate packings of a net content not exceeding 1 kg</i>	12.8	0	Duty-Free			
15132919. <i>Solid fractions: Other</i>	10.9	0	Duty-Free			
15132930. <i>Other fractions: For technical or industrial uses other than the manufacture of foodstuffs for human consumption</i>	5.1	0	Duty-Free			
15132950. <i>Other fractions, for other uses: In immediate packings of a net content not exceeding 1 kg</i>	12.8	0	Duty-Free			
15132990. <i>Other</i>	9.6	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 15. ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1514. Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.</b>						15.11-15.15; A change from any other chapter (of any origin).
151411. Low erucic acid rape or colza oil "fixed oil which has an erucic acid content of < 2%", crude						
<i>15141110. For technical or industrial uses other than the manufacture of foodstuffs for human consumption</i>	3.2	0	Duty-Free			
<i>15141190. Other</i>	6.4	0	Duty-Free			
151419. Low erucic acid rape or colza oil "fixed oil which has an erucic acid content of < 2%" and its fractions, whether or not refined, but not chemically modified (excl. crude)						
<i>15141910. For technical or industrial uses other than the manufacture of foodstuffs for human consumption</i>	5.1	0	Duty-Free			
<i>15141990. Other</i>	9.6	0	Duty-Free			
151491. High erucic acid rape or colza oil "fixed oil which has an erucic acid content of >= 2%" and mustard oil, crude						
<i>15149110. For technical or industrial uses other than the manufacture of foodstuffs for human consumption</i>	3.2	0	Duty-Free			
<i>15149190. Other</i>	6.4	0	Duty-Free			
151499. High erucic acid rape or colza oil "fixed oil which has an erucic acid content of >= 2%", and mustard oil, and fractions thereof, whether or not refined, but not chemically modified (excl. crude)						
<i>15149910. For technical or industrial uses other than the manufacture of foodstuffs for human consumption</i>	5.1	0	Duty-Free			
<i>15149990. Other</i>	9.6	0	Duty-Free			

**Note:** **AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e. €5/100 kg).

CHAPTER 15. ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1515. Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.</b>						15.11-15.15; A change from any other chapter (of any origin).
151511. Crude linseed oil						
<i>15151100. Crude oil</i>	3.2	0	Duty-Free			
151519. Linseed oil and fractions thereof, whether or not refined, but not chemically modified (excl. crude)						
<i>15151910. For technical or industrial uses other than the manufacture of foodstuffs for human consumption</i>	5.1	0	Duty-Free			
<i>15151990. Other</i>	9.6	0	Duty-Free			
151521. Crude maize oil						
<i>15152110. For technical or industrial uses other than the manufacture of foodstuffs for human consumption</i>	3.2	0	Duty-Free			
<i>15152190. Other</i>	6.4	0	Duty-Free			
151529. Maize oil and fractions thereof, whether or not refined, but not chemically modified (excl. crude)						
<i>15152910. For technical or industrial uses other than the manufacture of foodstuffs for human consumption</i>	5.1	0	Duty-Free			
<i>15152990. Other</i>	9.6	0	Duty-Free			
151530. Castor oil and fractions thereof, whether or not refined, but not chemically modified						
<i>15153010. For the production of aminoundecanoic acid for use in the manufacture of synthetic textile fibres or of artificial plastic materials</i>	0	0	Duty-Free			
<i>15153090. Other</i>	5.1	0	Duty-Free			
151550. Sesame oil and its fractions, whether or not refined, but not chemically modified						
<i>15155011. For technical or industrial uses other than the manufacture of foodstuffs for human consumption</i>	3.2	0	Duty-Free			
<i>15155019. Other</i>	6.4	0	Duty-Free			
<i>15155091. For technical or industrial uses other than the manufacture of foodstuffs for human consumption</i>	5.1	0	Duty-Free			
<i>15155099. Other</i>	9.6	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 15. ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1515. Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified. (Continued)</b>						15.11-15.15; A change from any other chapter (of any origin).
151590. Fixed vegetable fats and oils and their fractions, whether or not refined, but not chemically modified (excl. soya-bean, groundnut, olive, palm, sunflower-seed, safflower, cotton-seed, coconut, palm kernel, babassu, rape, colza and mustard, linseed, maize, castor and sesame oil)						
<i>15159011. Tung oil; jojoba and oiticica oils; myrtle wax and Japan wax; their fractions</i>	0	0	Duty-Free			
<i>15159021. Tobacco-seed oil and its fractions; crude: For technical or industrial uses other than the manufacture of foodstuffs for human consumption</i>	0	0	Duty-Free			
<i>15159029. Tobacco-seed oil and its fractions; crude: Other</i>	6.4	0	Duty-Free			
<i>15159031. Tobacco-seed oil and its fractions; not crude: For technical or industrial uses other than the manufacture of foodstuffs for human consumption</i>	0	0	Duty-Free			
<i>15159039. Tobacco-seed oil and its fractions; not crude: Other</i>	9.6	0	Duty-Free			
<i>15159040. Other oils and their fractions; crude: For technical or industrial uses other than the manufacture of foodstuffs for human consumption</i>	3.2	0	Duty-Free			
<i>15159051. Other oils and their fractions; crude; for other uses; Solid, in immediate packings of a net content not exceeding 1 kg</i>	12.8	0	Duty-Free			
<i>15159059. Other oils and their fractions; crude; for other uses; Solid, other; fluid</i>	6.4	0	Duty-Free			
<i>15159060. Other oils and their fractions; not crude; For technical or industrial uses other than the manufacture of foodstuffs for human consumption</i>	5.1	0	Duty-Free			
<i>15159091. Other oils and their fractions; not crude; for other uses; Solid, in immediate packings of a net content not exceeding 1 kg</i>	12.8	0	Duty-Free			
<i>15159099. Other oils and their fractions; not crude; for other uses; Solid, other; fluid</i>	9.6	0	Duty-Free			

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).



CHAPTER 15. ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1516. Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.</b>						1516.1; A change from any other heading (of any origin).
151610. Animal fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared						
<i>15161010. In immediate packings of a net content not exceeding 1 kg</i>	12.8	0	Duty-Free			
<i>15161090. Other</i>	10.9	0	Duty-Free			
151620. Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared						1516.2; A change from any other chapter (of any origin).
<i>15162010. Hydrogenated castor oil, so called "opal-wax"</i>	3.4	0	Duty-Free			
<i>15162091. Other oil: In immediate packings of a net content not exceeding 1 kg</i>	12.8	0	Duty-Free			
<i>15162095. Other oil: Colza, linseed, rapeseed, sunflower-seed, illipe, karite, makore, touloucouna or babassu oils, for technical or industrial uses other than the manufacture of foodstuffs for human consumption</i>	5.1	0	Duty-Free			
<i>15162096. Other oil: Groundnut, cotton-seed, soya-bean or sunflower-seed oils; other oils containing less than 50% by weight of free fatty acids and excluding palm kernel, illipe, coconut, colza, rapeseed or copaiba oils</i>	9.6	0	Duty-Free			
<i>15162098. Other</i>	10.9	0	Duty-Free			
<b>1517. Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.</b>						15.17; A change from any other heading (of any origin), except from heading 15.07 through 15.15, subheading 1516.20 or heading 15.18.
151710. Margarine (excl. liquid)						
<i>15171010. Containing, by weight, more than 10% but not more than 15% of milkfats</i>	8.3	28.4	Duty-Free		€/100 kg	
<i>15171090. Other</i>	16	0	Duty-Free			
151790. Edible mixtures or preparations of animal or vegetable fats or oils and edible fractions of different fats or oils (excl. fats, oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, mixtures of olive oils and their fractions, and solid margarine)						
<i>15179010. Containing, by weight, more than 10% but not more than 15% of milkfats</i>	8.3	28.4	Duty-Free		€/100 kg	
<i>15179091. Fixed vegetable oils, fluid, mixed</i>	9.6	0	Duty-Free			
<i>15179093. Edible mixtures or preparations of a kind used as mould-release preparations</i>	2.9	0	Duty-Free			
<i>15179099. Other</i>	16	0	Duty-Free			

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e.€/100 kg).

CHAPTER 15. ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1518. Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.</b>						15.18; A change to single vegetable fats or oils or their fractions from any other chapter (of any origin); or A change to inedible mixtures of animal or vegetable fats or oils or their fractions, or preparations thereof, containing 0.15% or less by net weight of insoluble impurities from within this heading or any other heading (of any origin), provided that the production reduces the insoluble impurity content; or A change to any other product of heading 15.18 from any other heading (of any origin). *Note: For the purposes of the rule of origin for heading 15.18 which references insoluble impurity content, this content is to be measured using American Oil Chemists' Society method Ca 3a-46.
151800. Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils, n.e.s.						
15180010. <i>Lincoln</i>	7.7	0	Duty-Free			
15180031. <i>Fixed vegetable oils, fluid, mixed, for technical or industrial uses other than the manufacture of foodstuffs for human consumption: Crude</i>	3.2	0	Duty-Free			
15180039. <i>Fixed vegetable oils, fluid, mixed, for technical or industrial uses other than the manufacture of foodstuffs for human consumption: Other</i>	5.1	0	Duty-Free			
15180091. <i>Other: Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516</i>	7.7	0	Duty-Free			
15180095. <i>Other: Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions</i>	2	0	Duty-Free			
15180099. <i>Other</i>	7.7	0	Duty-Free			
<b>1520. Glycerol, crude; glycerol waters and glycerol lyes.</b>						15.2; A change from within this heading or any other heading (of any origin).
152000. Glycerol, crude; glycerol waters and glycerol lyes						
15200000. <i>Glycerol, crude; glycerol waters and glycerol lyes.</i>	0	0	Duty-Free			
<b>1521. Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.</b>						15.21-15.22; A change from any other heading (of any origin).
152110. Vegetable waxes, whether or not refined or coloured (excl. triglycerides)						
15211000. <i>Vegetable waxes</i>	0	0	Duty-Free			
152190. Beeswax, other insect waxes and spermaceti, whether or not refined or coloured						
15219010. <i>Spermaceti, whether or not refined or coloured</i>	0	0	Duty-Free			
15219091. <i>Beeswax and other insect waxes, whether or not refined or coloured: Raw</i>	0	0	Duty-Free			
15219099. <i>Beeswax and other insect waxes, whether or not refined or coloured: Other</i>	2.5	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 15. ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1522. Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.</b>						15.21-15.22; A change from any other heading (of any origin).
152200. Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes						
15220010. <i>Degras</i>	3.8	0	Duty-Free			
15220031. <i>Containing oil having the characteristics of olive oil: Soapstocks</i>	0	29.9	Duty-Free		€/100 kg	
15220039. <i>Containing oil having the characteristics of olive oil: Other</i>	0	47.8	Duty-Free		€/100 kg	
15220091. <i>Other: Oil foots and dregs; soapstocks</i>	3.2	0	Duty-Free			
15220099. <i>Other</i>	0	0	Duty-Free			

CHAPTER 16. PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES

<b>1601. Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.</b>						16.01-16.02; A change from any other chapter (of any origin), except from Chapter 2 (meat and edible offal).
160100. Sausages and similar products, of meat, offal or blood; food preparations based on these products						
16010010. <i>Of liver</i>	15.4	0	Duty-Free			
16010091. <i>Sausages, dry or for spreading, uncooked</i>	0	149.4	Duty-Free		€/100 kg	
16010099. <i>Other</i>	0	100.5	Duty-Free		€/100 kg	
<b>1602. Other prepared or preserved meat, meat offal or blood.</b>						
160210. Homogenized prepared meat, offal or blood, put up for retail sale as infant food or for dietetic purposes, in containers of <= 250 g						
16021000. <i>Homogenized preparations</i>	16.6	0	Duty-Free			
160220. Preparations of liver of any animal (excl. sausages and similar products and finely homogenized preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g)						
16022010. <i>Goose or duck liver</i>	10.2	0	Duty-Free			
16022090. <i>Other</i>	16	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 16. PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1602. Other prepared or preserved meat, meat offal or blood. (Continued)</b>						16.01-16.02; A change from any other chapter (of any origin), except from Chapter 2 (meat and edible offal).
160231. Meat or offal of turkeys " <i>Gallus domesticus</i> ", prepared or preserved (excl. sausages and similar products, and finely homogenized preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)						
16023111. Containing 57% or more by weight of poultry meat or offal: Containing exclusively uncooked turkey meat	0	1024	Duty-Free		€/1000 kg	
16023119. Containing 57% or more by weight of poultry meat or offal: Other	0	1024	Duty-Free		€/1000 kg	
16023180. Containing 57% or more by weight of poultry meat or offal: Uncooked	0	1024	Duty-Free		€/1000 kg	
160232. Meat or offal of fowls of the species " <i>Gallus domesticus</i> ", prepared or preserved (excl. sausages and similar products, finely homogenized preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)						
16023211. Of fowls of the species <i>Gallus domesticus</i> ; Containing 57% or more by weight of poultry meat or offal: Uncooked	0	2765	Duty-Free		€/1000 kg	
16023219. Of fowls of the species <i>Gallus domesticus</i> ; Containing 57% or more by weight of poultry meat or offal: Other	0	1024	Duty-Free		€/1000 kg	
16023230. Containing 25% or more but less than 57% by weight of poultry meat or offal	0	2765	Duty-Free		€/1000 kg	
16023290. Other	0	2765	Duty-Free		€/1000 kg	
160239. Prepared or preserved meat or meat offal of ducks, geese and guinea fowl of the species <i>domesticus</i> (excl. sausages and similar products, finely homogenized preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)						
16023921. Other; Containing 57% or more by weight of poultry meat or offal: Uncooked	0	2765	Duty-Free		€/1000 kg	
16023929. Other; Containing 57% or more by weight of poultry meat or offal: Other	0	2765	Duty-Free		€/1000 kg	
16023985. Other	0	2765	Duty-Free		€/1000 kg	
160241. Hams of swine and cuts thereof, prepared or preserved						
16024110. Of domestic swine	0	156.8	Duty-Free		€/100 kg	
16024190. Other	10.9	0	Duty-Free			
160242. Prepared or preserved shoulders and cuts thereof, of swine						
16024210. Of domestic swine	0	129.3	Duty-Free		€/100 kg	
16024290. Other	10.9	0	Duty-Free			

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 16. PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1602. Other prepared or preserved meat, meat offal or blood. (Continued)</b>						16.01-16.02; A change from any other chapter (of any origin), except from Chapter 2 (meat and edible offal).
160249. Prepared or preserved meat and offal of swine, incl. mixtures (excl. hams, shoulders and cuts thereof, sausages and similar products, finely homogenized preparations put up for retail sale as infant food or for dietetic purpose, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)						
<i>16024911. Of domestic swine; Containing by weight 80% or more of meat or meat offal, of any kind, including fats of any kind or origin: Loins (excluding collars) and cuts thereof, including mixtures of loins or hams</i>	0	156.8	Duty-Free		€/100 kg	
<i>16024913. Of domestic swine; Containing by weight 80% or more of meat or meat offal, of any kind, including fats of any kind or origin: Collars and cuts thereof, including mixtures of collars and shoulders</i>	0	129.3	Duty-Free		€/100 kg	
<i>16024915. Of domestic swine; Containing by weight 80% or more of meat or meat offal, of any kind, including fats of any kind or origin: Other mixtures containing hams (legs), shoulders, loins or collars, and cuts thereof</i>	0	129.3	Duty-Free		€/100 kg	
<i>16024919. Of domestic swine; Containing by weight 80% or more of meat or meat offal, of any kind, including fats of any kind or origin: Other</i>	0	85.7	Duty-Free		€/100 kg	
<i>16024930. Of domestic swine; Containing by weight 40% or more but less than 80% of meat or meat offal, of any kind, including fats of any kind or origin</i>	0	75	Duty-Free		€/100 kg	
<i>16024950. Of domestic swine; Containing by weight less than 40% of meat or meat offal, of any kind, including fats of any kind or origin</i>	0	54.3	Duty-Free		€/100 kg	
<i>16024990. Other</i>	10.9	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€/100 kg).

CHAPTER 16. PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1602. Other prepared or preserved meat, meat offal or blood. (Continued)</b>						16.01-16.02; A change from any other chapter (of any origin), except from Chapter 2 (meat and edible offal).
160250. Prepared or preserved meat or offal of bovine animals (excl. sausages and similar products, finely homogenized preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)						
16025010. <i>Uncooked; mixtures of cooked meat or offal and uncooked meat or offal</i>	0	303.4	Duty-Free		€/100 kg	
16025031. <i>Corned beef, in airtight containers</i>	16.6	0	Duty-Free			
16025095. <i>Other</i>	16.6	0	Duty-Free			
160290. Prepared or preserved meat, offal or blood (excl. meat or offal of poultry, swine and bovine animals, sausages and similar products, finely homogenized preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)						
16029010. <i>Preparations of blood of any animal</i>	16.6	0	Duty-Free			
16029031. <i>Of game or rabbit</i>	10.9	0	Duty-Free			
16029051. <i>Containing meat or meat offal of domestic swine</i>	0	85.7	Duty-Free		€/100 kg	
16029061. <i>Containing bovine meat or offal; Uncooked; mixtures of cooked meat or offal and uncooked meat or offal</i>	0	303.4	Duty-Free		€/100 kg	
16029069. <i>Containing bovine meat or offal; Other</i>	16.6	0	Duty-Free			
16029091. <i>Of sheep</i>	12.8	0	Duty-Free			
16029095. <i>Of goats</i>	16.6	0	Duty-Free			
16029099. <i>Other</i>	16.6	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 17. SUGARS AND SUGAR CONFECTIONERY

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA																Specific Duty Units	Rules of Origin
			2017		2018		2019		2020		2021		2022		2023		2024+			
	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD	AV	SD		
<b>1701. Cane or beet sugar and chemically pure sucrose, in solid form.</b>																				17.01; A change from any other heading (of any origin).
170112. Raw beet sugar (excl. added flavouring or colouring)																				
17011210. For refining	0	33.9	0	29.66	0	25.43	0	21.19	0	16.95	0	12.71	0	8.48	0	4.24	0	0	€/100 kg std qual	
17011290. Other	0	41.9	0	36.66	0	31.43	0	26.19	0	20.95	0	15.71	0	10.48	0	5.24	0	0	€/100 kg	
170113. Raw cane sugar, in solid form, not containing added flavouring or colouring matter, obtained without centrifugation, with sucrose content 69° to 93°, containing only natural anhydrous microcrystals (see subheading note 2.)																				
17011310. For refining	0	33.9	0	29.66	0	25.43	0	21.19	0	16.95	0	12.71	0	8.48	0	4.24	0	0	€/100 kg std qual	
17011390. Other	0	41.9	0	36.66	0	31.43	0	26.19	0	20.95	0	15.71	0	10.48	0	5.24	0	0	€/100 kg	
170114. Raw cane sugar, in solid form, not containing added flavouring or colouring matter (excl. cane sugar of 1701 13)																				
17011410. For refining	0	33.9	0	29.66	0	25.43	0	21.19	0	16.95	0	12.71	0	8.48	0	4.24	0	0	€/100 kg std qual	
17011490. Other	0	41.9	0	36.66	0	31.43	0	26.19	0	20.95	0	15.71	0	10.48	0	5.24	0	0	€/100 kg	
170191. Refined cane or beet sugar, containing added flavouring or colouring, in solid form																				
17019100. Containing added flavouring or colouring matter	0	41.9	0	36.66	0	31.43	0	26.19	0	20.95	0	15.71	0	10.48	0	5.24	0	0	€/100 kg	
170199. Cane or beet sugar and chemically pure sucrose, in solid form (excl. cane and beet sugar containing added flavouring or colouring and raw sugar)																				
17019910. White sugar	0	41.9	0	36.66	0	31.43	0	26.19	0	20.95	0	15.71	0	10.48	0	5.24	0	0	€/100 kg	
17019990. Other	0	41.9	0	36.66	0	31.43	0	26.19	0	20.95	0	15.71	0	10.48	0	5.24	0	0	€/100 kg	

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).



CHAPTER 17. SUGARS AND SUGAR CONFECTIONERY

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1702. Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.</b>						17.02; A change from any other heading, except from subheading 1701.91 or 1701.99 provided that the net weight of non-originating material (not produced in Canada) of heading 11.01 through 11.08 (products of the milling industry other than wheat gluten), subheading 1701.11 or 1702.12 (raw beet and cane sugar) or heading 17.03 used in production does not exceed 20% of the net weight of the product.
170211. Lactose in solid form and lactose syrup, not containing added flavouring or colouring matter, containing by weight >= 99% lactose, expressed as anhydrous lactose, calculated on the dry matter						
17021100. Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	0	14	Duty-Free		€/100 kg	
170219. Lactose in solid form and lactose syrup, not containing added flavouring or colouring matter, containing by weight < 99% lactose, expressed as anhydrous lactose, calculated on the dry matter						
17021900. Other	0	14	Duty-Free		€/100 kg	
170220. Maple sugar, in solid form, and maple syrup						
17022010. Maple sugar in solid form, containing added flavouring or colouring matter	0	0.4	Duty-Free		€/100 kg/net/%sacchar.	
17022090. Other	8	0	Duty-Free			
170230. Glucose in solid form and glucose syrup, not containing added flavouring or colouring matter and not containing fructose or containing in the dry state, < 20% by weight of fructose						
17023010. Isoglucose	0	50.7	Duty-Free		€/100 kg/net mas	
17023050. In the form of white crystalline powder, whether or not agglomerated	0	26.8	Duty-Free		€/100 kg	
17023090. Other	0	20	Duty-Free		€/100 kg	
170240. Glucose in solid form and glucose syrup, not containing added flavouring or colouring matter, and containing in the dry state >= 20% and < 50% by weight of fructose (excl. invert sugar)						
17024010. Isoglucose	0	50.7	Duty-Free		€/100 kg/net mas	
17024090. Other	0	20	Duty-Free		€/100 kg	
170250. Chemically pure fructose in solid form						
17025000. Chemically pure fructose	16	50.7	Duty-Free		€/100 kg/net mas	
170260. Fructose in solid form and fructose syrup, not containing added flavouring or colouring matter and containing in the dry state > 50% by weight of fructose (excl. chemically pure fructose and invert sugar)						
17026010. Isoglucose	0	50.7	Duty-Free		€/100 kg/net mas	
17026080. Inulin syrup	0	0.4	Duty-Free		€/100 kg/net/%sacchar.	
17026095. Other	0	0.4	Duty-Free		€/100 kg/net/%sacchar.	

CHAPTER 17. SUGARS AND SUGAR CONFECTIONERY

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).



HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
1702. Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel. (Continued)						17.02; A change from any other heading, except from subheading 1701.91 or 1701.99 provided that the net weight of non-originating material (not produced in Canada) of heading 11.01 through 11.08 (products of the milling industry other than wheat gluten), subheading 1701.11 or 1702.12 (raw beet and cane sugar) or heading 17.03 used in production does not exceed 20% of the net weight of the product.
170290. Sugars in solid form, incl. invert sugar and chemically pure maltose, and sugar and sugar syrup blends containing in the dry state 50% by weight of fructose, not flavoured or coloured, artificial honey, whether or not mixed with natural honey and caramel (excl. cane or beet sugar, chemically pure sucrose, lactose, maple sugar, glucose, fructose, and syrups thereof)						
17029010. Chemically pure maltose	12.8	0	Duty-Free			
17029030. Isoglucose	0	50.7	Duty-Free		€/100 kg/net mas	
17029050. Maltodextrine and maltodextrine syrup	0	20	Duty-Free		€/100 kg	
17029071. Caramel: Containing 50% or more by weight of sucrose in the dry matter	0	0.4	Duty-Free		€/100 kg/net/%sacchar.	
17029075. Caramel, containing less than 50% by weight of sucrose in the dry matter: In the form of powder, whether or not agglomerated	0	27.7	Duty-Free		€/100 kg	
17029079. Caramel, containing less than 50% by weight of sucrose in the dry matter: Other	0	19.2	Duty-Free		€/100 kg	
17029080. Inulin syrup	0	0.4	Duty-Free		€/100 kg/net/%sacchar.	
17029095. Other	0	0.4	Duty-Free		€/100 kg/net/%sacchar.	
1703. Molasses resulting from the extraction or refining of sugar.						17.03; A change from any other heading (of any origin).
170310. Cane molasses resulting from the extraction or refining of sugar						
17031000. Cane molasses	0	0	Duty-Free			
170390. Beet molasses resulting from the extraction or refining of sugar						
17039000. Other	0	0	Duty-Free			

#### CHAPTER 17. SUGARS AND SUGAR CONFECTIONERY

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1704. Sugar confectionery (including white chocolate), not containing cocoa.</b>						17.04; A change from any other heading, provided that: (a) (i) the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 40% of the net weight of the product; or (ii) the value of non-originating sugar used in production does not exceed 30% of the transaction value or ex-works price of the product; and (b) the net weight of non-originating material of Chapter 4 (dairy produce, eggs, honey, etc.) used in production does not exceed 20% of the net weight of the product.
170410. Chewing gum, whether or not sugar-coated						
17041010. <i>Containing less than 60% by weight of sucrose (including invert sugar expressed as sucrose)</i>	6.2	27.1	Duty-Free		€/100 kg MAX 17.9	
17041090. <i>Containing 60% or more by weight of sucrose (including invert sugar expressed as sucrose)</i>	6.3	30.9	Duty-Free		€/100 kg MAX 18.2	
170490. Sugar confectionery not containing cocoa, incl. white chocolate (excl. chewing gum)						
17049010. <i>Liquorice extract containing more than 10% by weight of sucrose but not containing other added substances</i>	13.4	0	Duty-Free			
17049030. <i>White chocolate</i>	9.1	45.1	Duty-Free		€/100 kg MAX 18.9 + 16.5€/100 kg	
17049051. <i>Pastes, including marzipan, in immediate packings of a net content of 1 kg or more</i>	9	(*)	Duty-Free			
17049055. <i>Throat pastilles and cough drops</i>	9	(*)	Duty-Free			
17049061. <i>Sugar-coated (panned) goods</i>	9	(*)	Duty-Free			
17049065. <i>Gum confectionery and jelly confectionery, including fruit pastes in the form of sugar confectionery</i>	9	(*)	Duty-Free			
17049071. <i>Boiled sweets, whether or not filled</i>	9	(*)	Duty-Free			
17049075. <i>Toffees, caramels and similar sweets</i>	9	(*)	Duty-Free			
17049081. <i>Compressed tablets</i>	9	(*)	Duty-Free			
17049099. <i>Other</i>	9	(*)	Duty-Free			

**Notes:** The preferential duties for products classified as Sugar Confectionery and Chocolate Preparations (subheadings 170410, 170490, 180631, 180632, and 180690) are subject to an annual quota of 10,000 tonnes (net weight) per year. This quota is subject to periodic review, and may be increased in the future. Export permits are distributed by Global Affairs Canada.

(\*) Specific Duty based on the components of the final product. Exporters are encouraged to work with a customs broker to determine the Specific Duty.

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 18. COCOA AND COCOA PREPARATIONS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1801. Cocoa beans, whole or broken, raw or roasted.</b>						18.01-18.02; A change from any other heading (of any origin).
180100. Cocoa beans, whole or broken, raw or roasted						
<i>18010000. Cocoa beans, whole or broken, raw or roasted.</i>	0	0	Duty-Free			
<b>1802. Cocoa shells, husks, skins and other cocoa waste.</b>						18.01-18.02; A change from any other heading (of any origin).
180200. Cocoa shells, husks, skins and other cocoa waste						
<i>18020000. Cocoa shells, husks, skins and other cocoa waste.</i>	0	0	Duty-Free			
<b>1803. Cocoa paste, whether or not defatted.</b>						1803.10-1803.20; A change from any other subheading (of any origin).
180310. Cocoa paste (excl. defatted)						
<i>18031000. Not defatted</i>	9.6	0	Duty-Free			
180320. Cocoa paste, wholly or partly defatted						
<i>18032000. Wholly or partly defatted</i>	9.6	0	Duty-Free			
<b>1804. Cocoa butter, fat and oil.</b>						18.04-18.05; A change from any other heading (of any origin).
180400. Cocoa butter, fat and oil						
<i>18040000. Cocoa butter, fat and oil.</i>	7.7	0	Duty-Free			
<b>1805. Cocoa powder, not containing added sugar or other sweetening matter.</b>						
180500. Cocoa powder, not containing added sugar or other sweetening matter						
<i>18050000. Cocoa powder, not containing added sugar or other sweetening matter.</i>	8	0	Duty-Free			

**Note:** **AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e. €5/100 kg).

CHAPTER 18. COCOA AND COCOA PREPARATIONS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1806. Chocolate and other food preparations containing cocoa.</b>						18.06; A change from any other heading (of any origin), provided that: (a) (i) the net weight of non-originating sugar (obtained from outside of Canada) used in production does not exceed 40% of the net weight of the product; or (ii) the value of non-originating sugar used in production does not exceed 30% of the transaction value or ex-works price of the product, and (b) the net weight of non-originating material of Chapter 4 used in production does not exceed 20% of the net weight of the product.
180610. Cocoa powder, sweetened						
18061015. <i>Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose</i>	8	0	Duty-Free			
18061020. <i>Containing 5% or more but less than 65% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose</i>	8	25.2	Duty-Free		€/100 kg	
18061030. <i>Containing 65% or more but less than 80% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose</i>	8	31.4	Duty-Free		€/100 kg	
18061090. <i>Containing 80% or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose</i>	8	41.9	Duty-Free		€/100 kg	
180620. Chocolate and other food preparations containing cocoa, in blocks, slabs or bars weighing > 2 kg or in liquid, paste, powder, granular or other bulk form, in containers or immediate packings of a content > 2 kg (excl. cocoa powder)						
18062010. <i>Containing 31% or more by weight of cocoa butter or containing a combined weight of 31% or more of cocoa butter and milkfat</i>	8.3	(*)	Duty-Free			
18062030. <i>Containing a combined weight of 25% or more, but less than 31% of cocoa butter and milkfat</i>	8.3	(*)	Duty-Free			
18062050. <i>Containing 18% or more by weight of cocoa butter</i>	8.3	(*)	Duty-Free			
18062070. <i>Chocolate milk crumb</i>	15.4	(*)	Duty-Free			
18062080. <i>Chocolate flavour coating</i>	8.3	(*)	Duty-Free			
18062095. <i>Other</i>	8.3	(*)	Duty-Free			

**Notes:** The preferential duties for products classified as High-Sugar Containing Products (subheadings 130220, 180610, 180620, 210112, 210120, and 210690 that contain 65% or more by net weight of added beet or cane sugar, refined in Canada, of subheadings 170191-170199) are subject to an annual quota of 30,000 tonnes (net weight) per year. This quota is subject to periodic review, and may be increased in the future. Export permits are distributed by Global Affairs Canada.

(\*) Specific Duty based on the components of the final product. Exporters are encouraged to work with a customs broker to determine the Specific Duty.

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e. €5/100 kg).

CHAPTER 18. COCOA AND COCOA PREPARATIONS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1806. Chocolate and other food preparations containing cocoa. (Continued)</b>						18.06; A change from any other heading (of any origin), provided that: (a) (i) the net weight of non-originating sugar (obtained from outside of Canada) used in production does not exceed 40% of the net weight of the product; or (ii) the value of non-originating sugar used in production does not exceed 30% of the transaction value or ex-works price of the product, and (b) the net weight of non-originating material of Chapter 4 used in production does not exceed 20% of the net weight of the product.
180631. Chocolate and other preparations containing cocoa, in blocks, slabs or bars of <= 2 kg (filled)						
<i>18063100. Filled</i>	8.3	(*)	Duty-Free			
180632. Chocolate and other preparations containing cocoa, in blocks, slabs or bars of <= 2 kg (excl. filled)						
<i>18063210. With added cereal, fruit or nuts</i>	8.3	(*)	Duty-Free			
<i>18063290. Other</i>	8.3	(*)	Duty-Free			
180690. Chocolate and other preparations containing cocoa, in containers or immediate packings of <= 2 kg (excl. in blocks, slabs or bars and cocoa powder)						
<i>18069011. Containing alcohol</i>	8.3	(*)	Duty-Free			
<i>18069019. Other</i>	8.3	(*)	Duty-Free			
<i>18069031. Filled</i>	8.3	(*)	Duty-Free			
<i>18069039. Not filled</i>	8.3	(*)	Duty-Free			
<i>18069050. Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa</i>	8.3	(*)	Duty-Free			
<i>18069060. Spreads containing cocoa</i>	8.3	(*)	Duty-Free			
<i>18069070. Preparations containing cocoa for making beverages</i>	8.3	(*)	Duty-Free			
<i>18069090. Other</i>	8.3	(*)	Duty-Free			

**Notes:** The preferential duties for products classified as Sugar Confectionery and Chocolate Preparations (subheadings 170410, 170490, 180631, 180632, and 180690) are subject to an annual quota of 10,000 tonnes (net weight) per year. This quota is subject to periodic review, and may be increased in the future. Export permits are distributed by Global Affairs Canada.

(\*) Specific Duty based on the components of the final product. Exporters are encouraged to work with a customs broker to determine the Specific Duty.

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e. €5/100 kg).

CHAPTER 19. PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS PRODUCTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1901. 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 headings 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>						19.01; A change from any other heading, provided that: (a) the net weight of non-originating material (obtained from outside of Canada) of heading 10.06 (rice) or 11.01 through 11.08 (products of the milling industry, other than wheat gluten) used in production does not exceed 20% of the net weight of the product, (b) the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 30% of the net weight of the product, (c) the net weight of non-originating material of Chapter 4 (dairy produce, eggs, honey, etc.) used in production does not exceed 20% of the net weight of the product, and (d) the net weight of non-originating sugar and non-originating material of Chapter 4 used in production does not exceed 40% of the net weight of the product.
190110. Food preparations for infant use, put up for retail sale, of flour, groats, meal, starch or malt extract, not containing cocoa or containing < 40% by weight of cocoa calculated on a totally defatted basis, n.e.s. and of milk, sour cream, whey, yogurt, kephir or similar goods of heading 0401 to 0404, not containing cocoa or containing < 5% by weight of cocoa calculated on a totally defatted basis, n.e.s.						
<i>19011000. Preparations for infant use, put up for retail sale</i>						
190120. Mixes and doughs of flour, groats, meal, starch or malt extract, not containing cocoa or containing < 40% by weight of cocoa calculated on a totally defatted basis, n.e.s. and of mixes and doughs of milk, cream, butter milk, sour milk, sour cream, whey, yogurt, kephir or similar goods of heading 0401 to 0404, not containing cocoa or containing < 5% by weight of cocoa calculated on a totally defatted basis, n.e.s., for the preparation of bakers' wares of heading 1905						
<i>19012000. Mixes and doughs for the preparation of bakers wares of heading 19.05</i>						
190190. Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing < 40% by weight of cocoa calculated on a totally defatted basis, n.e.s. and food preparations of milk, cream, butter milk, sour milk, sour cream, whey, yogurt, kephir or similar goods of heading 0401 to 0404, not containing cocoa or containing < 5% by weight of cocoa calculated on a totally defatted basis, n.e.s. (excl. for infant use, put up for retail sale, and mixes and doughs for the preparation of bakers' wares of heading 1905)						
<i>19019011. Malt extract: With a dry extract content of 90% or more by weight</i>						
<i>19019019. Malt extract: Other</i>						
<i>19019091. Other: Containing no milkfats, sucrose, isoglucose, glucose or starch or containing less than 1.5% milkfat, 5% sucrose (including invert sugar) or isoglucose, 5% glucose or starch, excluding food preparations in powder form of goods of headings</i>						
<i>19019099. Other</i>						

**Note:** The preferential duties for products classified as Processed Foods (subheadings 190110 -190230, 190410, 190420, 190490, 190510-190590, 200981, 210390, 210610, and 210690) are subject to an annual quota of 35,000 tonnes (net weight) per year. This quota is subject to periodic review, and may be increased in the future. Export permits are distributed by Global Affairs Canada.

(\*) Specific Duty based on the components of the final product. Exporters are encouraged to work with a customs broker to determine the Specific Duty.

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 19. PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS PRODUCTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
1902. Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.						1902.11-1902.19; A change from any other heading, provided that: (a) the net weight of non-originating material (not produced in Canada) of heading 10.06 (rice) or 11.01 through 11.08 (products of the milling industry, other than wheat gluten) used in production does not exceed 20% of the net weight of the product, (b) the net weight of non-originating sugar used in production does not exceed 20% of the net weight of the product, and (c) the net weight of non-originating material of Chapter 4 (dairy produce, eggs, honey, etc.) used in production does not exceed 20% of the weight of the net weight of the product.
190211. Uncooked pasta, not stuffed or otherwise prepared, containing eggs						
19021100. Containing eggs	7.7	24.6	Duty-Free		€/100 kg	
190219. Uncooked pasta, not stuffed or otherwise prepared, not containing eggs						
19021910. Containing no common wheat flour or meal	7.7	24.6	Duty-Free		€/100 kg	
19021990. Other	7.7	21.1	Duty-Free		€/100 kg	
190220. Pasta, stuffed with meat or other substances, whether or not cooked or otherwise prepared						1902.2; A change from any other heading, provided that: (a) the net weight of non-originating material (not produced in Canada) of Chapter 2, 3 or 16 (meat and offal; fish, crustaceans, molluscs and other aquatic invertebrates; preparations thereof) used in production does not exceed 20% of the net weight of the product, (b) the net weight of non-originating material of heading 10.06 (rice) or 11.01 through 11.08 (products of the milling industry, other than wheat gluten) used in production does not exceed 20% of the net weight of the product, (c) the net weight of non-originating sugar used in production does not exceed 20% of the net weight of the product, and (d) the net weight of non-originating material of Chapter 4 (dairy produce, eggs, honey, etc.) used in production does not exceed 20% of the net weight of the product.
19022010. Containing more than 20% by weight of fish, crustaceans, molluscs or other aquatic invertebrates	8.5	0	Duty-Free			
19022030. Containing more than 20% by weight of sausages and the like, of meat and meat offal of any kind, including fats of any kind or origin	0	54.3	Duty-Free		€/100 kg	
19022091. Cooked	8.3	6.1	Duty-Free		€/100 kg	
19022099. Other	8.3	17.1	Duty-Free		€/100 kg	

**Note:** The preferential duties for products classified as Processed Foods (subheadings 190110 -190230, 190410, 190420, 190490, 190510-190590, 200981, 210390, 210610, and 210690) are subject to an annual quota of 35,000 tonnes (net weight) per year. This quota is subject to periodic review, and may be increased in the future. Export permits are distributed by Global Affairs Canada.

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).



CHAPTER 19. PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS PRODUCTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
1902. Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared. (Continued)						1902.30-1902.40; A change from any other heading, provided that: (a) the net weight of non-originating material (not produced in Canada) of heading 10.06 (rice) or 11.01 through 11.08 (products of the milling industry, other than wheat gluten) used in production does not exceed 20% of the net weight of the product, (b) the net weight of non-originating sugar used in production does not exceed 20% of the net weight of the product, and (c) the net weight of non-originating material of Chapter 4 (dairy produce, eggs, honey, etc.) used in production does not exceed 20% of the net weight of the product.
190230. Pasta, cooked or otherwise prepared (excl. stuffed)						
19023010. Dried	6.4	24.6	Duty-Free		€/100 kg	
19023090. Other	6.4	9.7	Duty-Free		€/100 kg	
190240. Couscous, whether or not prepared						
19024010. Unprepared	7.7	24.6	Duty-Free		€/100 kg	
19024090. Other	6.4	9.7	Duty-Free		€/100 kg	
1903. Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.						19.03; A change from any other heading, provided that: (a) the net weight of non-originating material (not produced in Canada) of heading 10.06 (rice) or 11.01 through 11.08 (products of the milling industry other than wheat gluten) used in production does not exceed 20% of the net weight of the product, and (b) the net weight of non-originating sugar used in production does not exceed 20% of the net weight of the product.
190300. Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms						
19030000. Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	6.4	15.1	Duty-Free		€/100 kg	

**Note:** The preferential duties for products classified as Processed Foods (subheadings 190110 -190230, 190410, 190420, 190490, 190510-190590, 200981, 210390, 210610, and 210690) are subject to an annual quota of 35,000 tonnes (net weight) per year. This quota is subject to periodic review, and may be increased in the future. Export permits are distributed by Global Affairs Canada.

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e. €5/100 kg).



CHAPTER 19. PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS PRODUCTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1904. 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>						1904.10-1904.20; A change from any other heading, provided that: (a) the net weight of non-originating material (not produced in Canada) of heading 10.06 (rice) or 11.01 through 11.08 (products of the milling industry, other than wheat gluten) used in production does not exceed 20% of the net weight of the product, (b) the net weight of non-originating sugar used in production does not exceed 30% of the net weight of the product, (c) the net weight of non-originating material of Chapter 4 (dairy produce, eggs, honey, etc.) used in production does not exceed 20% of the net weight of the product, and (d) the net weight of non-originating sugar and non-originating material of Chapter 4 used in production does not exceed 40% of the net weight of the product.
190410. Prepared foods obtained by swelling or roasting cereals or cereal products, e.g. corn flakes						
19041010. Obtained from maize	3.8	20	Duty-Free		€/100 kg	
19041030. Obtained from rice	5.1	46	Duty-Free		€/100 kg	
19041090. Other	5.1	33.6	Duty-Free		€/100 kg	
190420. Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals						
19042010. Preparation of the Musli type based on unroasted cereal flakes	9	(*)	Duty-Free			
19042091. Obtained from maize	3.8	20	Duty-Free		€/100 kg	
19042095. Obtained from rice	5.1	46	Duty-Free		€/100 kg	
19042099. Other	5.1	33.6	Duty-Free		€/100 kg	
190430. Bulgur wheat in the form of worked grains, obtained by cooking hard wheat grains						1904.3; A change from any other heading, provided that: (a) the net weight of non-originating material (not produced in Canada) of heading 10.06 (rice) or 11.01 through 11.08 (products of the milling industry, other than wheat gluten) used in production does not exceed 20% of the net weight of the product, and (b) the net weight of non-originating sugar used in production does not exceed 20% of the net weight of the product.
19043000. Bulgur wheat	8.3	25.7	Duty-Free		€/100 kg	

**Note:** The preferential duties for products classified as Processed Foods (subheadings 190110 -190230, 190410, 190420, 190490, 190510-190590, 200981, 210390, 210610, and 210690) are subject to an annual quota of 35,000 tonnes (net weight) per year. This quota is subject to periodic review, and may be increased in the future. Export permits are distributed by Global Affairs Canada.

(\*) Specific Duty based on the components of the final product. Exporters are encouraged to work with a customs broker to determine the Specific Duty.

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 19. PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS PRODUCTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>1904. 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. (Continued)</b>						1904.9; A change from any other heading, provided that: (a) the net weight of non-originating material (not produced in Canada) of heading 10.06 (rice) or 11.01 through 11.08 (products of the milling industry, other than wheat gluten) used in production does not exceed 20% of the net weight of the product, (b) the net weight of non-originating sugar used in production does not exceed 30% of the net weight of the product, (c) the net weight of non-originating material of Chapter 4 (dairy produce, eggs, honey, etc.) used in production does not exceed 20% of the net weight of the product, and (d) the net weight of non-originating sugar and non-originating material of Chapter 4 used in production does not exceed 40% of the net weight of the product.
190490. Cereals (excl. maize [corn]) in grain or flake form or other worked grains, pre-cooked or otherwise prepared, n.e.s. (excl. flour, groats and meal, food preparations obtained by swelling or roasting or from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals and bulgur wheat)						
19049010. Obtained from rice	8.3	46	Duty-Free		€/100 kg	
19049080. Other	8.3	25.7	Duty-Free		€/100 kg	
<b>1905. 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>						19.05; A change from any other heading, provided that: (a) the net weight of non-originating material (not produced in Canada) of heading 10.06 (rice) or 11.01 through 11.08 (products of the milling industry, other than wheat gluten) used in production does not exceed 20% of the net weight of the product, (b) the net weight of non-originating sugar used in production does not exceed 40% of the net weight of the product, (c) the net weight of non-originating material of Chapter 4 (dairy produce, eggs, honey, etc.) used in production does not exceed 20% of the net weight of the product, and (d) the net weight of non-originating sugar and non-originating material of Chapter 4 used in production does not exceed 50% of the net weight of the product.
190510. Crispbread						
19051000. Crispbread	5.8	13	Duty-Free		€/100 kg	
190520. Gingerbread and the like, whether or not containing cocoa						
19052010. Containing by weight less than 30% of sucrose (including invert sugar expressed as sucrose)	9.4	18.3	Duty-Free		€/100 kg	
19052030. Containing by weight 30% or more but less than 50% of sucrose (including invert sugar expressed as sucrose)	9.8	24.6	Duty-Free		€/100 kg	
19052090. Containing by weight 50% or more of sucrose (including invert sugar expressed as sucrose)	10.1	31.4	Duty-Free		€/100 kg	

**Note:** The preferential duties for products classified as Processed Foods (subheadings 190110 -190230, 190410, 190420, 190490, 190510-190590, 200981, 210390, 210610, and 210690) are subject to an annual quota of 35,000 tonnes (net weight) per year. This quota is subject to periodic review, and may be increased in the future. Export permits are distributed by Global Affairs Canada.

**Note:** **AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 19. PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS PRODUCTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
1905. 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. (Continued)						19.05; A change from any other heading, provided that: (a) the net weight of non-originating material (not produced in Canada) of heading 10.06 (rice) or 11.01 through 11.08 (products of the milling industry, other than wheat gluten) used in production does not exceed 20% of the net weight of the product, (b) the net weight of non-originating sugar used in production does not exceed 40% of the net weight of the product, (c) the net weight of non-originating material of Chapter 4 (dairy produce, eggs, honey, etc.) used in production does not exceed 20% of the net weight of the product, and (d) the net weight of non-originating sugar and non-originating material of Chapter 4 used in production does not exceed 50% of the net weight of the product.
190531. Sweet biscuits						
19053111. Completely or partially coated or covered with chocolate or other preparations containing cocoa: In immediate packings of a net content not exceeding 85g	9	(*)	Duty-Free			
19053119. Completely or partially coated or covered with chocolate or other preparations containing cocoa: Other	9	(*)	Duty-Free			
19053130. Other: Containing 8% or more by weight of milkfats	9	(*)	Duty-Free			
19053191. Other: Sandwich biscuits	9	(*)	Duty-Free			
19053199. Other	9	(*)	Duty-Free			
190532. Waffles and wafers						
19053205. With a water content exceeding 10% by weight	9	(*)	Duty-Free			
19053211. With a water content not exceeding 10% by weight; Completely or partially coated or covered with chocolate or other preparations containing cocoa: In immediate packings of a net content not exceeding 85g	9	(*)	Duty-Free			
19053219. With a water content not exceeding 10% by weight; Completely or partially coated or covered with chocolate or other preparations containing cocoa: Other	9	(*)	Duty-Free			
19053291. Other: Salted, whether or not filled	9	(*)	Duty-Free			
19053299. Other	9	(*)	Duty-Free			
190540. Rusks, toasted bread and similar toasted products						
19054010. Rusks	9.7	(*)	Duty-Free			
19054090. Other	9.7	(*)	Duty-Free			

**Note:** The preferential duties for products classified as Processed Foods (subheadings 190110 -190230, 190410, 190420, 190490, 190510-190590, 200981, 210390, 210610, and 210690) are subject to an annual quota of 35,000 tonnes (net weight) per year. This quota is subject to periodic review, and may be increased in the future. Export permits are distributed by Global Affairs Canada.

(\*) Specific Duty based on the components of the final product. Exporters are encouraged to work with a customs broker to determine the Specific Duty.

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 19. PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS PRODUCTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
1905. 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. (Continued)						19.05; A change from any other heading, provided that: (a) the net weight of non-originating material (not produced in Canada) of heading 10.06 (rice) or 11.01 through 11.08 (products of the milling industry, other than wheat gluten) used in production does not exceed 20% of the net weight of the product, (b) the net weight of non-originating sugar used in production does not exceed 40% of the net weight of the product, (c) the net weight of non-originating material of Chapter 4 (dairy produce, eggs, honey, etc.) used in production does not exceed 20% of the net weight of the product, and (d) the net weight of non-originating sugar and non-originating material of Chapter 4 used in production does not exceed 50% of the net weight of the product.
190590. 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 (excl. crispbread, gingerbread and the like, sweet biscuits, waffles, wafers not mentioned, rusks, toasted bread and similar toasted products)						
19059010. Matzos	3.8	15.9	Duty-Free		€/100 kg	
19059020. Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	4.5	60.5	Duty-Free		€/100 kg	
19059030. Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5% of sugars and not more than 5% of fat	9.7	(*)	Duty-Free			
19059045. Biscuits	9	(*)	Duty-Free			
19059055. Extruded or expanded products, savoury or salted	9	(*)	Duty-Free			
19059060. With added sweetening matter	9	(*)	Duty-Free			
19059090. Other	9	(*)	Duty-Free			

**Note:** The preferential duties for products classified as Processed Foods (subheadings 190110 -190230, 190410, 190420, 190490, 190510-190590, 200981, 210390, 210610, and 210690) are subject to an annual quota of 35,000 tonnes (net weight) per year. This quota is subject to periodic review, and may be increased in the future. Export permits are distributed by Global Affairs Canada.

(\*) Specific Duty based on the components of the final product. Exporters are encouraged to work with a customs broker to determine the Specific Duty.

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 20. PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
2001. Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.						20.01; A change from any other heading (of any origin).
200110. Cucumbers and gherkins, prepared or preserved by vinegar or acetic acid						
20011000. <i>Cucumbers and gherkins</i>	17.6	0	Duty-Free			
200190. Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid (excl. cucumbers and gherkins)						
20019010. <i>Mango chutney</i>	0	0	Duty-Free			
20019020. <i>Fruit of the genus Capsicum other than sweet peppers or pimentos</i>	5	0	Duty-Free			
20019030. <i>Sweetcorn (Zea mays var. saccharata)</i>	5.1	9.4	Duty-Free		€/100 kg/net eda	
20019040. <i>Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch</i>	8.3	3.8	Duty-Free		€/100 kg/net eda	
20019050. <i>Mushrooms</i>	16	0	Duty-Free			
20019065. <i>Olives</i>	16	0	Duty-Free			
20019070. <i>Sweet peppers</i>	16	0	Duty-Free			
20019092. <i>Tropical fruit and tropical nuts; palm hearts</i>	10	0	Duty-Free			
20019097. <i>Other</i>	16	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 20. PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2002. Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.</b>						20.02-20.03; A change from any other heading, in which all the material of Chapter 7 (edible vegetables and certain roots and tubers) used is wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).
200210. Tomatoes, whole or in pieces, prepared or preserved otherwise than by vinegar or acetic acid						
20021010. <i>Peeled</i>	14.4	0	Duty-Free			
20021090. <i>Other</i>	14.4	0	Duty-Free			
200290. Tomatoes, prepared or preserved otherwise than by vinegar or acetic acid (excl. whole or in pieces)						
20029011. <i>With a dry matter content of less than 12% by weight: In immediate packings of a net content exceeding 1 kg</i>	14.4	0	Duty-Free			
20029019. <i>With a dry matter content of less than 12% by weight: In immediate packings of a net content not exceeding 1 kg</i>	14.4	0	Duty-Free			
20029031. <i>With a dry matter content of not less than 12% but not more than 30% by weight: In immediate packings of a net content exceeding 1 kg</i>	14.4	0	Duty-Free			
20029039. <i>With a dry matter content of not less than 12% but not more than 30% by weight: In immediate packings of a net content not exceeding 1 kg</i>	14.4	0	Duty-Free			
20029091. <i>With a dry matter content of more than 30% by weight: In immediate packings of a net content exceeding 1 kg</i>	14.4	0	Duty-Free			
20029099. <i>With a dry matter content of more than 30% by weight: In immediate packings of a net content not exceeding 1 kg</i>	14.4	0	Duty-Free			
<b>2003. Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.</b>						20.02-20.03; A change from any other heading, in which all the material of Chapter 7 (edible vegetables and certain roots and tubers) used is wholly obtained (i.e. produced from plants grown and harvested in Canada, and, if applicable, processed and packaged in Canada).
200310. Mushrooms of the genus " <i>Agaricus</i> ", prepared or preserved otherwise than by vinegar or acetic acid						
20031020. <i>Provisionally preserved, completely cooked</i>	18.4	191	Duty-Free		€/100 kg/net eda	
20031030. <i>Other</i>	18.4	222	Duty-Free		€/100 kg/net eda	
200390. Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid (excl. mushrooms of the genus " <i>Agaricus</i> ")						
20039010. <i>Truffles</i>	14.4	0	Duty-Free			
20039090. <i>Other</i>	18.4	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 20. PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2004. Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.</b>						20.04-20.05; A change from any other heading (of any origin).
200410. Potatoes, prepared or preserved otherwise than by vinegar or acetic acid, frozen						
20041010. Cooked, not otherwise prepared	14.4	0	Duty-Free			
20041091. In the form of flour, meal or flakes	7.6	(*)	Duty-Free			
20041099. Other	17.6	0	Duty-Free			
200490. Vegetables and mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, frozen (excl. preserved by sugar, and tomatoes, mushrooms, truffles and potatoes, unmixed)						
20049010. Sweetcorn ( <i>Zea mays var. saccharata</i> )	5.1	9.4	Duty-Free		€/100 kg/net eda	
20049030. Sauerkraut, capers and olives	16	0	Duty-Free			
20049050. Peas ( <i>Pisum sativum</i> ) and immature beans of the species <i>Phaseolus spp.</i> , in pod	19.2	0	Duty-Free			
20049091. Onions, cooked, not otherwise prepared	14.4	0	Duty-Free			
20049098. Other	17.6	0	Duty-Free			
<b>2005. Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.</b>						
200510. Homogenized vegetables put up for retail sale as infant food or for dietetic purposes, in containers of <= 250 g						
20051000. Homogenized vegetables	17.6	0	Duty-Free			
200520. Potatoes, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)						
20052010. In the form of flour, meal or flakes	8.8	(*)	Duty-Free			
20052020. Thin slices, fried or baked, whether or not salted or flavoured, in airtight packings, suitable for immediate consumption	14.1	0	Duty-Free			
20052080. Other	14.1	0	Duty-Free			

**Note:** (\*) Specific Duty based on the components of the final product. Exporters are encouraged to work with a customs broker to determine the Specific Duty.

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).



CHAPTER 20. PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2005. Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06. (Continued)</b>						20.04-20.05; A change from any other heading (of any origin).
200540. Peas " <i>Pisum Sativum</i> ", prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)						
<i>20054000. Peas (Pisum sativum)</i>	19.2	0	Duty-Free			
200551. Shelled beans " <i>Vigna spp., Phaseolus spp.</i> ", prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)						
<i>20055100. Beans, shelled</i>	17.6	0	Duty-Free			
200559. Unshelled beans " <i>Vigna spp., Phaseolus spp.</i> ", prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)						
<i>20055900. Other</i>	19.2	0	Duty-Free			
200560. Asparagus, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)						
<i>20056000. Asparagus</i>	17.6	0	Duty-Free			
200570. Olives, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)						
<i>20057000. Olives</i>	12.8	0	Duty-Free			
200580. Sweetcorn " <i>Zea Mays var. Saccharata</i> ", prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)						
<i>20058000. Sweet corn (Zea mays var. saccharata)</i>	5.1	9.4	5.1	9.4	€/100 kg/net eda	
200591. Bamboo shoots, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)						
<i>20059100. Bamboo shoots</i>	17.6	0	Duty-Free			

**Note:** Under CETA, a new duty-free quota will be established for sweetcorn of tariff lines 07104000 (until the tariff on this product is phased out) and 20058000. This quota will be phased in until the year 2022, when the total quota amount will be 8,000 tonnes per year. Duty-free export permits are distributed by Global Affairs Canada.

**Note:** **AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).



CHAPTER 20. PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2005. Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06. (Continued)</b>						20.04-20.05; A change from any other heading (of any origin).
200599. Vegetables and mixtures of vegetables, prepared or preserved otherwise than by vinegar, non-frozen (excl. preserved by sugar, homogenized vegetables of subheading 2005.10, and tomatoes, mushrooms, truffles, potatoes, peas " <i>Pisum sativum</i> ", beans " <i>Vigna, Phaseolus</i> ", asparagus, olives, sweetcorn " <i>Zea Mays var. Saccharata</i> " and bamboo shoots, unmixed)						
20059910. <i>Fruit of the genus Capsicum, other than sweet peppers or pimentos</i>	6.4	0	Duty-Free			
20059920. <i>Capers</i>	16	0	Duty-Free			
20059930. <i>Globe artichokes</i>	17.6	0	Duty-Free			
20059950. <i>Mixtures of vegetables</i>	17.6	0	Duty-Free			
20059960. <i>Sauerkraut</i>	16	0	Duty-Free			
20059980. <i>Other</i>	17.6	0	Duty-Free			
<b>2006. Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized).</b>						20.06; A change to preparations of blueberries, cherries, cranberries, loganberries, raspberries, Saskatoon berries or strawberries from any other heading (of any origin), provided that the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 60% of the net weight of the product; or A change to any other product of heading 20.06 from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 20% of the net weight of the product.
200600. Vegetables, fruit, nuts, fruit-peel and other edible parts of plants, preserved by sugar "drained, glacé or crystallized"						
20060010. <i>Ginger</i>	0	0	Duty-Free			
20060031. <i>With a sugar content exceeding 13% by weight: Cherries</i>	20	23.9	Duty-Free		€/100 kg	
20060035. <i>With a sugar content exceeding 13% by weight: Tropical fruit and tropical nuts</i>	12.5	15	Duty-Free		€/100 kg	
20060038. <i>With a sugar content exceeding 13% by weight: Other</i>	20	23.9	Duty-Free		€/100 kg	
20060091. <i>With a sugar content not exceeding 13% by weight: Tropical fruit and tropical nuts</i>	12.5	0	Duty-Free			
20060099. <i>With a sugar content not exceeding 13% by weight: Other</i>	20	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e. €5/100 kg).

CHAPTER 20. PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2007. Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.</b>						2007.10-2007.91; A change from any other heading (of any origin), provided that the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product.
200710. Homogenized preparations of jams, jellies, marmalades, fruit or nut purées and nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter, put up for retail sale as infant food or for dietetic purposes, in containers of <= 250 g						
<i>20071010. With a sugar content exceeding 13% by weight</i>	24	4.2	Duty-Free		€/100 kg	
<i>20071091. With a sugar content not exceeding 13% by weight: Of tropical fruit</i>	15	0	Duty-Free			
<i>20071099. With a sugar content not exceeding 13% by weight: Other</i>	24	0	Duty-Free			
200791. Citrus fruit jams, jellies, marmalades, purées or pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter (excl. homogenized preparations of subheading 2007.10)						
<i>20079110. With a sugar content exceeding 30% by weight</i>	20	23	Duty-Free		€/100 kg	
<i>20079130. With a sugar content exceeding 13% but not exceeding 30% by weight</i>	20	4.2	Duty-Free		€/100 kg	
<i>20079190. Other</i>	21.6	0	Duty-Free			

**Note:** **AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 20. PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2007. Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. (Continued)</b>						<p>2007.99;</p> <p>A change to jams, fruit jellies, fruit spreads or fruit butters from any other heading (of any origin), provided that the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 60% of the net weight of the product; or a change to any other product of subheading 2007.99 from any other heading provided that the net weight of non-originating sugar used in production does not exceed 20% of the net weight of the product.</p> <p>Note: For the purposes of the rules of origin for preparations of blueberries, cherries, cranberries, loganberries, raspberries, Saskatoon berries or strawberries of heading 20.08, the net weight of the product may be the net weight of all material used in production of the product excluding the net weight of water of heading 22.01 that is added during the production of the product. The net weight of any fruit used in production may be the net weight of the fruit whether or not frozen or cut but not further processed.</p>
200799. Jams, jellies, marmalades, purées or pastes of fruit, obtained by cooking, whether or not containing added sugar or other sweetening matter (excl. citrus fruit and homogenized preparations of subheading 2007.10)						
20079910. With a sugar content exceeding 30% by weight: Plum puree and paste and prune puree and paste, in immediate packings of a net content exceeding 100kg, for industrial processing	22.4	0	Duty-Free			
20079920. With a sugar content exceeding 30% by weight: Chestnut puree and paste	24	19.7	Duty-Free		€/100 kg	
20079931. With a sugar content exceeding 30% by weight: Of cherries	24	23	Duty-Free		€/100 kg	
20079933. With a sugar content exceeding 30% by weight: Of strawberries	24	23	Duty-Free		€/100 kg	
20079935. With a sugar content exceeding 30% by weight: Of raspberries	24	23	Duty-Free		€/100 kg	
20079939. With a sugar content exceeding 30% by weight: Other	24	23	Duty-Free		€/100 kg	
20079950. With a sugar content exceeding 13% but not exceeding 30% by weight	24	4.2	Duty-Free		€/100 kg	
20079993. With a sugar content not exceeding 13%: Of tropical fruit and tropical nuts	15	0	Duty-Free			
20079997. With a sugar content not exceeding 13%: Other	24	0	Duty-Free			
<b>2008. Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.</b>						<p>2008.11-2008.19;</p> <p>A change from any other heading (of any origin), provided that the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 40% of the net weight of the product.</p>
200811. Groundnuts, prepared or preserved (excl. preserved with sugar)						
20081110. Ground-nuts: Peanut butter	12.8	0	Duty-Free			
20081191. Ground-nuts, other, in immediate packings of a net content exceeding 1 kg	11.2	0	Duty-Free			
20081196. Ground-nuts, other, in immediate packings of a net content not exceeding 1kg: Roasted	12	0	Duty-Free			
20081198. Ground-nuts, other, in immediate packings of a net content not exceeding 1kg: Not roasted	12.8	0	Duty-Free			

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## CHAPTER 20. PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
2008. Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. (Continued)						2008.11-2008.19; A change from any other heading (of any origin), provided that the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 40% of the net weight of the product.
200819. Nuts and other seeds, incl. mixtures, prepared or preserved (excl. prepared or preserved with vinegar, preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, and groundnuts)						
20081912. In immediate packings of a net content exceeding 1kg: Tropical nuts; mixtures containing by weight 50% or more of tropical nuts	7	0	Duty-Free			
20081913. In immediate packings of a net content exceeding 1kg: Roasted almonds and pistachios	9	0	Duty-Free			
20081919. In immediate packings of a net content exceeding 1kg: Other	11.2	0	Duty-Free			
20081992. In immediate packings of a net content not exceeding 1kg: Tropical nuts; mixtures containing by weight 50% or more of tropical nuts	8	0	Duty-Free			
20081993. In immediate packings of a net content not exceeding 1kg: Roasted almonds and pistachios	10.2	0	Duty-Free			
20081995. In immediate packings of a net content not exceeding 1kg: Other roasted nuts	12	0	Duty-Free			
20081999. In immediate packings of a net content not exceeding 1kg: Other	12.8	0	Duty-Free			
200820. Pineapples, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking)						2008.20-2008.50; A change from any other heading (of any origin), provided that the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product.
20082011. Containing added spirit, in immediate packings of a net content exceeding 1kg: With a sugar content exceeding 17% by weight	25.6	2.5	Duty-Free		€/100 kg	
20082019. Containing added spirit, in immediate packings of a net content exceeding 1kg: Other	25.6	0	Duty-Free			
20082031. Containing added spirit, in immediate packings of a net content not exceeding 1kg: With a sugar content exceeding 19% by weight	25.6	2.5	Duty-Free		€/100 kg	
20082039. Containing added spirit, in immediate packings of a net content not exceeding 1kg: Other	25.6	0	Duty-Free			
20082051. Not containing added spirit, containing added sugar, containing added sugar, in immediate packings of a net content exceeding 1kg: With a sugar content exceeding 17% by weight	19.2	0	Duty-Free			
20082059. Not containing added spirit, containing added sugar, in immediate packings of a net content exceeding 1kg: Other	17.6	0	Duty-Free			
20082071. Not containing added spirit, containing added sugar, in immediate packings of a net content not exceeding 1kg: With a sugar content exceeding 19% by weight	20.8	0	Duty-Free			
20082079. Not containing added spirit, containing added sugar, in immediate packings of a net content not exceeding 1kg: Other	19.2	0	Duty-Free			
20082090. Not containing added spirit, not containing added sugar	18.4	0	Duty-Free			

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 20. PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
2008. Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. (Continued)						2008.20-2008.50; A change from any other heading (of any origin), provided that the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product.
200830. Citrus fruit, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, n.e.s.						
20083011. Containing added spirit; With a sugar content exceeding 9% by weight; Of an actual alcoholic strength by mass not exceeding 11.85% mas	25.6	0	Duty-Free			
20083019. Containing added spirit; With a sugar content exceeding 9% by weight; Other	25.6	4.2	Duty-Free		€/100 kg	
20083031. Containing added spirit; With a sugar content not exceeding 9% by weight; Of an actual alcoholic strength by mass not exceeding 11.85% mas	24	0	Duty-Free			
20083039. Containing added spirit; With a sugar content not exceeding 9% by weight; Other	25.6	0	Duty-Free			
20083051. Not containing added spirit; Containing added sugar, in immediate packings of a net content exceeding 1kg; Grapefruit segments, including pomelos	15.2	0	Duty-Free			
20083055. Not containing added spirit; Containing added sugar, in immediate packings of a net content exceeding 1kg; Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids	18.4	0	Duty-Free			
20083059. Not containing added spirit; Containing added sugar, in immediate packings of a net content exceeding 1kg; Other	17.6	0	Duty-Free			
20083071. Not containing added spirit; Containing added sugar, in immediate packings of a net content not exceeding 1kg; Grapefruit segments, including pomelos	15.2	0	Duty-Free			
20083075. Not containing added spirit; Containing added sugar, in immediate packings of a net content not exceeding 1kg; Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids	17.6	0	Duty-Free			
20083079. Not containing added spirit; Containing added sugar, in immediate packings of a net content not exceeding 1kg; Other	20.8	0	Duty-Free			
20083090. Not containing added spirit: Not containing added sugar	18.4	0	Duty-Free			

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CHAPTER 20. PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
2008. Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. (Continued)						2008.20-2008.50; A change from any other heading (of any origin), provided that the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product.
200840. Pears, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, n.e.s.						
20084011. Containing added spirit; In immediate packings of a net content exceeding 1kg; With a sugar content exceeding 13% by weight; Of an actual alcoholic strength by mass not exceeding 11.85% mas	25.6	0	Duty-Free			
20084019. Containing added spirit; In immediate packings of a net content exceeding 1kg; With a sugar content exceeding 13% by weight; Other	25.6	4.2	Duty-Free		€/100 kg	
20084021. Containing added spirit; In immediate packings of a net content exceeding 1kg; With a sugar content not exceeding 13% by weight; Of an actual alcoholic strength by mass not exceeding 11.85% mas	24	0	Duty-Free			
20084029. Containing added spirit; In immediate packings of a net content exceeding 1kg; With a sugar content not exceeding 13% by weight; Other	25.6	0	Duty-Free			
20084031. Containing added spirit; In immediate packings of a net content not exceeding 1kg: With a sugar content exceeding 15% by weight	25.6	4.2	Duty-Free		€/100 kg	
20084039. Containing added spirit; In immediate packings of a net content not exceeding 1kg: Other	25.6	0	Duty-Free			
20084051. Not containing added spirit; Containing added sugar; In immediate packings of a net content exceeding 1kg: With a sugar content exceeding 13% by weight	17.6	0	Duty-Free			
20084059. Not containing added spirit; Containing added sugar; In immediate packings of a net content exceeding 1kg: Other	16	0	Duty-Free			
20084071. Not containing added spirit; Containing added sugar; In immediate packings of a net content not exceeding 1kg: With a sugar content exceeding 15% by weight	19.2	0	Duty-Free			
20084079. Not containing added spirit; Containing added sugar; In immediate packings of a net content not exceeding 1kg: Other	17.6	0	Duty-Free			
20084090. Not containing added spirit: Not containing added sugar	16.8	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).



CHAPTER 20. PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
2008. Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. (Continued)						2008.20-2008.50; A change from any other heading (of any origin), provided that the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product.
200850. Apricots, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking)						
20085011. Containing added spirit; In immediate packings of a net content exceeding 1kg; With a sugar content exceeding 13% by weight: Of an actual alcoholic strength by mass not exceeding 11.85% mas	25.6	0	Duty-Free			
20085019. Containing added spirit; In immediate packings of a net content exceeding 1kg; With a sugar content exceeding 13% by weight: Other	25.6	4.2	Duty-Free		€/100 kg	
20085031. Containing added spirit; In immediate packings of a net content exceeding 1kg; With a sugar content not exceeding 13% by weight: Of an actual alcoholic strength by mass not exceeding 11.85% mas	24	0	Duty-Free			
20085039. Containing added spirit; In immediate packings of a net content exceeding 1kg; With a sugar content not exceeding 13% by weight: Other	25.6	0	Duty-Free			
20085051. Containing added spirit; In immediate packings of a net content not exceeding 1kg: With a sugar content exceeding 15% by weight	25.6	4.2	Duty-Free		€/100 kg	
20085059. Containing added spirit; In immediate packings of a net content not exceeding 1kg: Other	25.6	0	Duty-Free			
20085061. Not containing added spirit; Containing added sugar; In immediate packings of a net content exceeding 1kg: With a sugar content exceeding 13% by weight	19.2	0	Duty-Free			
20085069. Not containing added spirit; Containing added sugar; In immediate packings of a net content exceeding 1kg: Other	17.6	0	Duty-Free			
20085071. Not containing added spirit; Containing added sugar; In immediate packings of a net content not exceeding 1kg: With a sugar content exceeding 15% by weight	20.8	0	Duty-Free			
20085079. Not containing added spirit; Containing added sugar; In immediate packings of a net content not exceeding 1kg: Other	19.2	0	Duty-Free			
20085092. Not containing added spirit; Not containing added sugar; In immediate packings of a net content: Of 5kg or more	13.6	0	Duty-Free			
20085098. Not containing added spirit; Not containing added sugar; In immediate packings of a net content: Of less than 5kg	18.4	0	Duty-Free			

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CHAPTER 20. PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
2008. Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. (Continued)						2008.6; A change from any other heading (of any origin), provided that the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 60% of the net weight of the product.
200860. Cherries, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking)						
20086011. Containing added spirit; With a sugar content exceeding 9% by weight: Of an actual alcoholic strength by mass not exceeding 11.85% mas	25.6	0	Duty-Free			
20086019. Containing added spirit; With a sugar content exceeding 9% by weight: Other	25.6	4.2	Duty-Free	€/100 kg		
20086031. Containing added spirit; With a sugar content not exceeding 9% by weight: Of an actual alcoholic strength by mass not exceeding 11.85% mas	24	0	Duty-Free			
20086039. Containing added spirit; With a sugar content not exceeding 9% by weight: Other	25.6	0	Duty-Free			
20086050. Not containing added spirit; Containing added sugar; In immediate packings of a net content: Exceeding 1 kg	17.6	0	Duty-Free			
20086060. Not containing added spirit; Containing added sugar; In immediate packings of a net content: Not exceeding 1 kg	20.8	0	Duty-Free			
20086070. Not containing added spirit; Not containing added sugar; In immediate packings of a net content: Of 4.5kg or more	18.4	0	Duty-Free			
20086090. Not containing added spirit; Not containing added sugar; In immediate packings of a net content: Of less than 4.5kg	18.4	0	Duty-Free			
200870. Peaches, incl. nectarines, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking)						2008.7; A change from any other heading (of any origin), provided that the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product.
20087011. Containing added spirit; In immediate packings of a net content exceeding 1kg; With a sugar content exceeding 13% by weight: Of an actual alcoholic strength by mass not exceeding 11.85% mas	25.6	0	Duty-Free			
20087019. Containing added spirit; In immediate packings of a net content exceeding 1kg; With a sugar content exceeding 13% by weight: Other	25.6	4.2	Duty-Free	€/100 kg		
20087031. Containing added spirit; In immediate packings of a net content exceeding 1kg; With a sugar content not exceeding 13% by weight: Of an actual alcoholic strength by mass not exceeding 11.85% mas	24	0	Duty-Free			
20087039. Containing added spirit; In immediate packings of a net content exceeding 1kg; With a sugar content not exceeding 13% by weight: Other	25.6	0	Duty-Free			
20087051. Containing added spirit; In immediate packings of a net content not exceeding 1kg; With a sugar content exceeding 15% by weight	25.6	4.2	Duty-Free	€/100 kg		
20087059. Containing added spirit; In immediate packings of a net content not exceeding 1kg: Other	25.6	0	Duty-Free			

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CHAPTER 20. PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2008. Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. (Continued)</b>						2008.7; A change from any other heading (of any origin), provided that the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product.
200870. Peaches, incl. nectarines, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking)						
20087061. Not containing added spirit; Containing added sugar; In immediate packings of a net content exceeding 1kg: With a sugar content exceeding 13% by weight	19.2	0	Duty-Free			
20087069. Not containing added spirit; Containing added sugar; In immediate packings of a net content exceeding 1kg: Other	17.6	0	Duty-Free			
20087071. Not containing added spirit; Containing added sugar; In immediate packings of a net content not exceeding 1kg: With a sugar content exceeding 15% by weight	19.2	0	Duty-Free			
20087079. Not containing added spirit; Containing added sugar; In immediate packings of a net content not exceeding 1kg: Other	17.6	0	Duty-Free			
20087092. Not containing added spirit; Not containing added sugar; In immediate packings of a net content: Of 5kg or more	15.2	0	Duty-Free			
20087098. Not containing added spirit; Not containing added sugar; In immediate packings of a net content: Of less than 5kg	18.4	0	Duty-Free			
200880. Strawberries, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, n.e.s.						2008.8; A change from any other heading (of any origin), provided that the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 60% of the net weight of the product.
20088011. Containing added spirit; With a sugar content exceeding 9% by weight: Of an actual alcoholic strength by mass not exceeding 11.85% mas	25.6	0	Duty-Free			
20088019. Containing added spirit; With a sugar content exceeding 9% by weight: Other	25.6	4.2	Duty-Free		€/100 kg	
20088031. Containing added spirit; With a sugar content not exceeding 9% by weight: Of an actual alcoholic strength by mass not exceeding 11.85% mas	24	0	Duty-Free			
20088039. Containing added spirit; With a sugar content not exceeding 9% by weight: Other	25.6	0	Duty-Free			
20088050. Not containing added spirit: Containing added sugar, in immediate packings of a net content exceeding 1 kg	17.6	0	Duty-Free			
20088070. Not containing added spirit: Containing added sugar, in immediate packings of a net content not exceeding 1 kg	20.8	0	Duty-Free			
20088090. Not containing added spirit: Not containing added sugar	18.4	0	Duty-Free			

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CHAPTER 20. PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
2008. Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. (Continued)						2008.91; A change from any other heading (of any origin), provided that the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product.
200891. Palm hearts, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. prepared or preserved with vinegar)						
20089100. <i>Palm hearts</i>	10	0	Duty-Free			
200893. Cranberries " <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> ", prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, n.e.s.						2008.93; A change from any other heading (of any origin), provided that the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 60% of the net weight of the product.
20089311. <i>Containing added spirit; With a sugar content exceeding 9% by weight: Of an actual alcoholic strength by mass not exceeding 11.85% mas</i>	25.6	0	Duty-Free			
20089319. <i>Containing added spirit; With a sugar content exceeding 9% by weight: Other</i>	25.6	4.2	Duty-Free		€/100 kg	
20089321. <i>Containing added spirit; With a sugar content not exceeding 9% by weight: Of an actual alcoholic strength by mass not exceeding 11.85% mas</i>	24	0	Duty-Free			
20089329. <i>Containing added spirit; With a sugar content not exceeding 9% by weight: Other</i>	25.6	0	Duty-Free			
20089391. <i>Not containing added spirit: Containing added sugar, in immediate packings of a net content exceeding 1 kg</i>	17.6	0	Duty-Free			
20089393. <i>Not containing added spirit: Containing added sugar, in immediate packings of a net content not exceeding 1 kg</i>	20.8	0	Duty-Free			
20089399. <i>Not containing added spirit: Not containing added sugar</i>	18.4	0	Duty-Free			

**Note:** **AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 20. PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
2008. Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. (Continued)						2008.97; A change to mixtures containing blueberries, cherries, cranberries, loganberries, raspberries, Saskatoon berries or strawberries from any other heading (of any origin), provided that the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 60% of the net weight of the product; or A change to any other product of subheading 2008.97 from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 40% of the net weight of the product.
200897. Mixtures of fruits, nuts and other edible parts of plants, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. mixtures of nuts, groundnuts and other seeds and preparations of the Müsli type based on unroasted cereal flakes of subheading 1904.20.10, and prepared or preserved with vinegar, preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking)						
20089703. Mixtures of tropical nuts and tropical fruit; containing by weight 50% or more of tropical nuts: In immediate packings of a net content exceeding 1 kg	7	0	Duty-Free			
20089705. Mixtures of tropical nuts and tropical fruit; containing by weight 50% or more of tropical nuts: In immediate packings of a net content not exceeding 1 kg	8	0	Duty-Free			
20089712. Containing added spirit; With a sugar content exceeding 9% by weight; Of an alcoholic strength by mass not exceeding 11.85% mas: Of tropical fruit (including mixtures containing by weight 50% or more of tropical nuts and tropical fruit)	16	0	Duty-Free			
20089714. Containing added spirit; With a sugar content exceeding 9% by weight; Of an alcoholic strength by mass not exceeding 11.85% mas: Other	25.6	0	Duty-Free			
20089716. Containing added spirit; With a sugar content exceeding 9% by weight; Of an alcoholic strength by mass exceeding 11.85% mas: Of tropical fruit (including mixtures containing by weight 50% or more of tropical nuts and tropical fruit)	16	2.6	Duty-Free		€/100 kg	
20089718. Containing added spirit; With a sugar content exceeding 9% by weight; Of an alcoholic strength by mass exceeding 11.85% mas: Other	25.6	4.2	Duty-Free		€/100 kg	
20089732. Containing added spirit; With a sugar content not exceeding 9% by weight; Of an alcoholic strength by mass not exceeding 11.85% mas: Of tropical fruit (including mixtures containing by weight 50% or more of tropical nuts and tropical fruit)	15	0	Duty-Free			
20089734. Containing added spirit; With a sugar content not exceeding 9% by weight; Of an alcoholic strength by mass not exceeding 11.85% mas: Other	24	0	Duty-Free			
20089736. Containing added spirit; With a sugar content not exceeding 9% by weight; Of an alcoholic strength by mass exceeding 11.85% mas: Of tropical fruit (including mixtures containing by weight 50% or more of tropical nuts and tropical fruit)	16	0	Duty-Free			
20089738. Containing added spirit; With a sugar content not exceeding 9% by weight; Of an alcoholic strength by mass exceeding 11.85% mas: Other	25.6	0	Duty-Free			
20089751. Not containing added spirit; Containing added sugar; In immediate packings of a net content exceeding 1kg: Of tropical fruit (including mixtures containing by weight 50% or more of tropical nuts and tropical fruit)	11	0	Duty-Free			
20089759. Not containing added spirit; Containing added sugar; In immediate packings of a net content exceeding 1kg: Other	17.6	0	Duty-Free			

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HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2008. Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. (Continued)</b>						2008.97; A change to mixtures containing blueberries, cherries, cranberries, loganberries, raspberries, Saskatoon berries or strawberries from any other heading (of any origin), provided that the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 60% of the net weight of the product; or A change to any other product of subheading 2008.97 from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 40% of the net weight of the product.
200897. Mixtures of fruits, nuts and other edible parts of plants, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. mixtures of nuts, groundnuts and other seeds and preparations of the Müsli type based on unroasted cereal flakes of subheading 1904.20.10, and prepared or preserved with vinegar, preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking)						
20089772. <i>Not containing added spirit; Containing added sugar; In immediate packings of a net content not exceeding 1kg; Mixtures of fruit in which no single fruit exceeds 50% of the total weight of fruit: Of tropical fruit (including mixtures containing by weight 50% or more of tropical nuts and tropical fruit)</i>	8.5	0	Duty-Free			
20089774. <i>Not containing added spirit; Containing added sugar; In immediate packings of a net content not exceeding 1kg; Mixtures of fruit in which no single fruit exceeds 50% of the total weight of fruit: Other</i>	13.6	0	Duty-Free			
20089776. <i>Not containing added spirit; Containing added sugar; In immediate packings of a net content not exceeding 1kg; Mixtures of fruit in which a single fruit exceeds 50% of the total weight of fruit: Of tropical fruit (including mixtures containing by weight 50% or more of tropical nuts and tropical fruit)</i>	12	0	Duty-Free			
20089778. <i>Not containing added spirit; Containing added sugar; In immediate packings of a net content not exceeding 1kg; Mixtures of fruit in which a single fruit exceeds 50% of the total weight of fruit: Other</i>	19.2	0	Duty-Free			
20089792. <i>Not containing added spirit; Not containing added sugar; In immediate packings of a net content of 5kg or more: Of tropical fruit (including mixtures containing by weight 50% or more of tropical nuts and tropical fruit)</i>	11.5	0	Duty-Free			
20089793. <i>Not containing added spirit; Not containing added sugar; In immediate packings of a net content of 5kg or more: Other</i>	18.4	0	Duty-Free			
20089794. <i>Not containing added spirit; Not containing added sugar; In immediate packings of a net content of 4.5kg or more, but less than 5kg: Of tropical fruit (including mixtures containing by weight 50% or more of tropical nuts and tropical fruit)</i>	11.5	0	Duty-Free			
20089796. <i>Not containing added spirit; Not containing added sugar; In immediate packings of a net content of 4.5kg or more, but less than 5kg: Other</i>	18.4	0	Duty-Free			
20089797. <i>Not containing added spirit; Not containing added sugar; In immediate packings of a net content of less than 4.5kg: Of tropical fruit (including mixtures containing by weight 50% or more of tropical nuts and tropical fruit)</i>	11.5	0	Duty-Free			
20089798. <i>Not containing added spirit; Not containing added sugar; In immediate packings of a net content of less than 4.5kg: Other</i>	18.4	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 20. PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
2008. Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. (Continued)						2008.99; A change to preparations of blueberries, loganberries, raspberries, or Saskatoon berries from any other heading (of any origin), provided that the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 60% of the net weight of the product; or A change to any other product of subheading 2008.99 from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 20% of the net weight of the product.
200899. Fruit and other edible parts of plants, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. prepared or preserved with vinegar, preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, and nuts, groundnuts and other seeds, pineapples, citrus fruits, pears, apricots, cherries, peaches, strawberries, palm hearts and cranberries)						
20089911. Containing added spirit; Ginger: Of an actual alcoholic strength by mass not exceeding 11.85% mas	10	0	Duty-Free			
20089919. Containing added spirit; Ginger: Other	16	0	Duty-Free			
20089921. Containing added spirit; Grapes: With a sugar content exceeding 13% by weight	25.6	3.8	Duty-Free		€/100 kg	
20089923. Containing added spirit; Grapes: Other	25.6	0	Duty-Free			
20089924. Containing added spirit; With a sugar content exceeding 9% by weight; Of an actual strength by mass not exceeding 11.85% mas: Tropical fruit	16	0	Duty-Free			
20089928. Containing added spirit; With a sugar content exceeding 9% by weight; Of an actual strength by mass not exceeding 11.85% mas: Other	25.6	0	Duty-Free			
20089931. Containing added spirit; With a sugar content exceeding 9% by weight; Of an actual strength by mass exceeding 11.85% mas: Tropical fruit	16	2.6	Duty-Free		€/100 kg	
20089934. Containing added spirit; With a sugar content exceeding 9% by weight; Of an actual strength by mass exceeding 11.85% mas: Other	25.6	4.2	Duty-Free		€/100 kg	
20089936. Containing added spirit; With a sugar content not exceeding 9% by weight; Of an actual strength by mass not exceeding 11.85% mas: Tropical fruit	15	0	Duty-Free			
20089937. Containing added spirit; With a sugar content not exceeding 9% by weight; Of an actual strength by mass not exceeding 11.85% mas: Other	24	0	Duty-Free			
20089938. Containing added spirit; With a sugar content not exceeding 9% by weight; Of an actual strength by mass exceeding 11.85% mas: Tropical fruit	16	0	Duty-Free			

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CHAPTER 20. PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2008. Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. (Continued)</b>						2008.99; A change to preparations of blueberries, loganberries, raspberries, or Saskatoon berries from any other heading (of any origin), provided that the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 60% of the net weight of the product; or A change to any other product of subheading 2008.99 from any other heading, provided that the net weight of non-originating sugar used in production does not exceed 20% of the net weight of the product.
200899. Fruit and other edible parts of plants, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. prepared or preserved with vinegar, preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, and nuts, groundnuts and other seeds, pineapples, citrus fruits, pears, apricots, cherries, peaches, strawberries, palm hearts and cranberries)						
20089940. Containing added spirit; With a sugar content not exceeding 9% by weight; Of an actual strength by mass not exceeding 11.85% mas: Other	25.6	0	Duty-Free			
20089941. Not containing added spirit; Containing added sugar; In immediate packings of a net content exceeding 1kg: Ginger	0	0	Duty-Free			
20089943. Not containing added spirit; Containing added sugar; In immediate packings of a net content exceeding 1kg: Grapes	19.2	0	Duty-Free			
20089945. Not containing added spirit; Containing added sugar; In immediate packings of a net content exceeding 1kg: Plums and prunes	17.6	0	Duty-Free			
20089948. Not containing added spirit; Containing added sugar; In immediate packings of a net content exceeding 1kg: Tropical fruit	11	0	Duty-Free			
20089949. Not containing added spirit; Containing added sugar; In immediate packings of a net content exceeding 1kg: Other	17.6	0	Duty-Free			
20089951. Not containing added spirit; Containing added sugar; In immediate packings of a net content not exceeding 1kg: Ginger	0	0	Duty-Free			
20089963. Not containing added spirit; Containing added sugar; In immediate packings of a net content not exceeding 1kg: Tropical fruit	13	0	Duty-Free			
20089967. Not containing added spirit; Containing added sugar; In immediate packings of a net content not exceeding 1kg: Other	20.8	0	Duty-Free			
20089972. Not containing added spirit; Not containing added sugar; Plums and Prunes; In immediate packings of a net content: Of 5kg or more	15.2	0	Duty-Free			
20089978. Not containing added spirit; Not containing added sugar; Plums and Prunes; In immediate packings of a net content: Of less than 5kg	18.4	0	Duty-Free			
20089985. Not containing added spirit; Not containing added sugar: Maize (corn), other than sweetcorn ( <i>Zea mays</i> var. <i>saccharata</i> )	5.1	9.4	Duty-Free	€/100 kg/net eda		
20089991. Not containing added spirit; Not containing added sugar: Yams, sweet potatoes and similar edible parts of plants, containing 5% or more by weight of starch	8.3	3.8	Duty-Free	€/100 kg/net eda		
20089999. Not containing added spirit; Not containing added sugar: Other	18.4	0	Duty-Free			

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CHAPTER 20. PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2009. Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.</b>						2009.11-2009.79; A change from any other heading (of any origin), provided that the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product.
200911. Frozen orange juice, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit)						
<i>20091111. Frozen; Of a Brix value exceeding 67: Of a value not exceeding €30 per 100kg net weight</i>	33.6	20.6	Duty-Free		€/100 kg	
<i>20091119. Frozen; Of a Brix value exceeding 67: Other</i>	33.6	0	Duty-Free			
<i>20091191. Frozen; Of a Brix value not exceeding 67: Of a value not exceeding €30 per 100kg net weight and with an added sugar content exceeding 30% by weight</i>	15.2	20.6	Duty-Free		€/100 kg	
<i>20091199. Frozen; Of a Brix value not exceeding 67: Other</i>	15.2	0	Duty-Free			
200912. Orange juice, unfermented, Brix value <= 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit and frozen)						
<i>20091200. Not frozen, of a Brix value not exceeding 20</i>	12.2	0	Duty-Free			
200919. Orange juice, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit, frozen, and of a Brix value <= 20 at 20°C)						
<i>20091911. Of a Brix value exceeding 67: Of a value not exceeding €30 per 100kg net weight</i>	33.6	20.6	Duty-Free		€/100 kg	
<i>20091919. Of a Brix value exceeding 67: Other</i>	33.6	0	Duty-Free			
<i>20091991. Of a Brix value exceeding 20 but not exceeding 67: Of a value not exceeding €30 per 100kg net weight and with an added sugar content exceeding 30% by weight</i>	15.2	20.6	Duty-Free		€/100 kg	
<i>20091998. Of a Brix value exceeding 20 but not exceeding 67: Other</i>	12.2	0	Duty-Free			
200921. Grapefruit juice, unfermented, Brix value <= 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)						
<i>20092100. Of a Brix value not exceeding 20</i>	12	0	Duty-Free			
200929. Grapefruit juice, unfermented, Brix value > 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)						
<i>20092911. Of a Brix value exceeding 67: Of a value not exceeding €30 per 100kg net weight</i>	33.6	20.6	Duty-Free		€/100 kg	
<i>20092919. Of a Brix value exceeding 67: Other</i>	33.6	0	Duty-Free			
<i>20092991. Of a Brix value exceeding 20 but not exceeding 67: Of a value not exceeding €30 per 100kg net weight and with an added sugar content exceeding 30% by weight</i>	12	20.6	Duty-Free		€/100 kg	
<i>20092999. Of a Brix value exceeding 20 but not exceeding 67: Other</i>	12	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 20. PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2009. Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. (Continued)</b>						2009.11-2009.79; A change from any other heading (of any origin), provided that the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product.
200931. Single citrus fruit juice, unfermented, Brix value <= 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit, mixtures, orange juice and grapefruit juice)						
<i>20093111. Of a Brix value not exceeding 20; Of a value exceeding €30 per 100kg net weight: Containing added sugar</i>	14.4	0	Duty-Free			
<i>20093119. Of a Brix value not exceeding 20; Of a value exceeding €30 per 100kg net weight: Not containing added sugar</i>	15.2	0	Duty-Free			
<i>20093151. Of a Brix value not exceeding 20; Of a value exceeding €30 per 100kg net weight; Lemon Juice: Containing added sugar</i>	14.4	0	Duty-Free			
<i>20093159. Of a Brix value not exceeding 20; Of a value exceeding €30 per 100kg net weight; Lemon Juice: Not containing added sugar</i>	15.2	0	Duty-Free			
<i>20093191. Of a Brix value not exceeding 20; Of a value exceeding €30 per 100kg net weight; Other citrus fruit juices: Containing added sugar</i>	14.4	0	Duty-Free			
<i>20093199. Of a Brix value not exceeding 20; Of a value exceeding €30 per 100kg net weight; Other citrus fruit juices: Not containing added sugar</i>	15.2	0	Duty-Free			
200939. Single citrus fruit juice, unfermented, Brix value > 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit, mixtures, orange juice and grapefruit juice)						
<i>20093911. Of a Brix value exceeding 67: Of a value not exceeding €30 per 100kg net weight</i>	33.6	20.6	Duty-Free		€/100 kg	
<i>20093919. Of a Brix value exceeding 67: Of a value exceeding €30 per 100kg net weight</i>	33.6	0	Duty-Free			
<i>20093931. Of a Brix value exceeding 20 but not exceeding 67; Of a value exceeding €30 per 100kg net weight: Containing added sugar</i>	14.4	0	Duty-Free			
<i>20093939. Of a Brix value exceeding 20 but not exceeding 67; Of a value exceeding €30 per 100kg net weight: Not containing added sugar</i>	15.2	0	Duty-Free			
<i>20093951. Of a Brix value exceeding 20 but not exceeding 67; Of a value not exceeding €30 per 100kg net weight; Lemon Juice: With an added sugar content exceeding 30% by weight</i>	14.4	20.6	Duty-Free		€/100 kg	
<i>20093955. Of a Brix value exceeding 20 but not exceeding 67; Of a value not exceeding €30 per 100kg net weight; Lemon Juice: With an added sugar content not exceeding 30% by weight</i>	14.4	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).



CHAPTER 20. PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2009. Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. (Continued)</b>						2009.11-2009.79; A change from any other heading (of any origin), provided that the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product.
200939. Single citrus fruit juice, unfermented, Brix value > 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit, mixtures, orange juice and grapefruit juice)						
<i>20093959. Of a Brix value exceeding 20 but not exceeding 67; Of a value not exceeding €30 per 100kg net weight; Lemon Juice: Not containing added sugar</i>	15.2	0	Duty-Free			
<i>20093991. Of a Brix value exceeding 20 but not exceeding 67; Of a value not exceeding €30 per 100kg net weight; Other citrus fruit juices: With an added sugar content exceeding 30% by weight</i>	14.4	20.6	Duty-Free		€/100 kg	
<i>20093995. Of a Brix value exceeding 20 but not exceeding 67; Of a value not exceeding €30 per 100kg net weight; Other citrus fruit juices: With an added sugar content not exceeding 30% by weight</i>	14.4	0	Duty-Free			
<i>20093999. Of a Brix value exceeding 20 but not exceeding 67; Of a value not exceeding €30 per 100kg net weight; Other citrus fruit juices: Not containing added sugar</i>	15.2	0	Duty-Free			
200941. Pineapple juice, unfermented, Brix value ≤ 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)						
<i>20094192. Of a Brix value not exceeding 20: Containing added sugar</i>	15.2	0	Duty-Free			
<i>20094199. Of a Brix value not exceeding 20: Not containing added sugar</i>	16	0	Duty-Free			
200949. Pineapple juice, unfermented, Brix value > 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)						
<i>20094911. Of a Brix value exceeding 67: Of a value not exceeding €30 per 100kg net weight</i>	33.6	20.6	Duty-Free		€/100 kg	
<i>20094919. Of a Brix value exceeding 67: Of a value exceeding €30 per 100kg net weight</i>	33.6	0	Duty-Free			
<i>20094930. Of a Brix value exceeding 20 but not exceeding 67; Of a value exceeding €30 per 100kg net weight: Containing added sugar</i>	15.2	0	Duty-Free			
<i>20094991. Of a Brix value exceeding 20 but not exceeding 67; Of a value not exceeding €30 per 100kg net weight: With an added sugar content exceeding 30% by weight</i>	15.2	20.6	Duty-Free		€/100 kg	
<i>20094993. Of a Brix value exceeding 20 but not exceeding 67; Of a value not exceeding €30 per 100kg net weight: With an added sugar content not exceeding 30% by weight</i>	15.2	0	Duty-Free			
<i>20094999. Of a Brix value exceeding 20 but not exceeding 67; Of a value not exceeding €30 per 100kg net weight: Not containing added sugar</i>	16	0	Duty-Free			

**Note:** **AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e. €5/100 kg).

CHAPTER 20. PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2009. Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. (Continued)</b>						2009.11-2009.79; A change from any other heading (of any origin), provided that the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product.
200950. Tomato juice, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit)						
<i>20095010. Containing added sugar</i>	16	0	Duty-Free			
<i>20095090. Not containing added sugar</i>	16.8	0	Duty-Free			
200961. Grape juice, incl. grape must, unfermented, Brix value ≤ 30 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)						
<i>20096110. Of a Brix value not exceeding 30: Of a value exceeding €18 per 100kg net weight</i>	0	(**)	0			
<i>20096190. Of a Brix value not exceeding 30: Of a value not exceeding €18 per 100kg net weight</i>	22.4	27	Duty-Free		€/hl	
200969. Grape juice, incl. grape must, unfermented, Brix value > 30 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)						
<i>20096911. Of a Brix value exceeding 67: Of a value not exceeding €22 per 100kg net weight</i>	40	121	Duty-Free		€/hl + 20.6€/100 kg	
<i>20096919. Of a Brix value exceeding 67: Other</i>	0	(**)	0			
<i>20096951. Of a Brix value exceeding 30 but not exceeding 67; Of a value exceeding €18 per 100kg net weight: Concentrated</i>	0	(**)	0			
<i>20096959. Of a Brix value exceeding 30 but not exceeding 67; Of a value exceeding €18 per 100kg net weight: Other</i>	0	(**)	0			
<i>20096971. Of a Brix value exceeding 30 but not exceeding 67; Of a value not exceeding €18 per 100kg net weight; With an added sugar content exceeding 30% by weight: Concentrated</i>	22.4	131	Duty-Free		€/hl + 20.6€/100 kg	
<i>20096979. Of a Brix value exceeding 30 but not exceeding 67; Of a value not exceeding €18 per 100kg net weight; With an added sugar content exceeding 30% by weight: Other</i>	22.4	27	Duty-Free		€/hl + 20.6€/100 kg	
<i>20096990. Of a Brix value exceeding 30 but not exceeding 67; Of a value not exceeding €18 per 100kg net weight; With an added sugar content not exceeding 30% by weight</i>	22.4	27	Duty-Free		€/hl	

**Note:** (\*\*) Specific Duty based on an "entry price". Exporters are encouraged to work with a customs broker to determine the Specific Duty.

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 20. PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
2009. Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. (Continued)						2009.11-2009.79; A change from any other heading (of any origin), provided that the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product.
200971. Apple juice, unfermented, Brix value <= 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)						
20097120. <i>Of a Brix value not exceeding 20: Containing added sugar</i>	18	0	Duty-Free			
20097199. <i>Of a Brix value not exceeding 20: Not containing added sugar</i>	18	0	Duty-Free			
200979. Apple juice, unfermented, Brix value > 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)						
20097911. <i>Of a Brix value exceeding 67: Of a value not exceeding €22 per 100kg net weight</i>	30	18.4	Duty-Free		€/100 kg	
20097919. <i>Of a Brix value exceeding 67: Other</i>	30	0	Duty-Free			
20097930. <i>Of a Brix value exceeding 20 but not exceeding 67: Of a value exceeding €18 per 100kg net weight, containing added sugar</i>	18	0	Duty-Free			
20097991. <i>Of a Brix value exceeding 20 but not exceeding 67: With an added sugar content exceeding 30% by weight</i>	18	19.3	Duty-Free		€/100 kg	
20097998. <i>Of a Brix value exceeding 20 but not exceeding 67: Other</i>	18	0	Duty-Free			

**Note:** **AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 20. PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
2009. Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. (Continued)						2009.81; A change from any other heading (of any origin), provided that the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 40% of the net weight of the product.
200981. Cranberry " <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> " juice, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit)						
20098111. Of a Brix value exceeding 67: Of a value not exceeding €30 per 100kg net weight	33.6	20.6	Duty-Free		€/100 kg	
20098119. Of a Brix value exceeding 67: Other	33.6	0	Duty-Free			
20098131. Of a Brix value exceeding 67; Of a value exceeding €30 per 100kg net weight: Containing added sugar	16.8	0	Duty-Free			
20098151. Of a Brix value exceeding 67; Of a value not exceeding €30 per 100kg net weight: With an added sugar content exceeding 30% by weight	16.8	20.6	Duty-Free		€/100 kg	
20098159. Of a Brix value exceeding 67; Of a value not exceeding €30 per 100kg net weight: With an added sugar content not exceeding 30% by weight	16.8	0	Duty-Free			
20098195. Of a Brix value exceeding 67; Of a value not exceeding €30 per 100kg net weight; Not containing added sugar: Juice of fruit of the species <i>Vaccinium macrocarpon</i>	14	0	Duty-Free			
20098199. Of a Brix value exceeding 67; Of a value not exceeding €30 per 100kg net weight; Not containing added sugar: Other	17.6	0	Duty-Free			

**Note:** The preferential duties for products classified as Processed Foods (subheadings 190110 -190230, 190410, 190420, 190490, 190510-190590, 200981, 210390, 210610, and 210690) are subject to an annual quota of 35,000 tonnes (net weight) per year. This quota is subject to periodic review, and may be increased in the future. Export permits are distributed by Global Affairs Canada.

**Note:** **AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 20. PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2009. Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. (Continued)</b>						2009.89; A change from any other heading (of any origin), provided that the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product.
200989. Juice of fruit or vegetables, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit, mixtures, and juice of citrus fruit, pineapples, tomatoes, grapes, incl. grape must, apples and cranberries)						
20098911. Of a Brix value exceeding 67; Pear juice: Of a value not exceeding €22 per 100kg net weight	33.6	20.6	Duty-Free		€/100 kg	
20098919. Of a Brix value exceeding 67; Pear juice: Other	33.6	0	Duty-Free			
20098934. Of a value not exceeding €30 per 100kg net weight: Juices of tropical fruit	21	12.9	Duty-Free		€/100 kg	
20098935. Of a value not exceeding €30 per 100kg net weight: Other	33.6	20.6	Duty-Free		€/100 kg	
20098936. Of a value exceeding €30 per 100kg net weight: Juices of tropical fruit	21	0	Duty-Free			
20098938. Of a value exceeding €30 per 100kg net weight: Other	33.6	0	Duty-Free			
20098950. Of a Brix value not exceeding 67; Pear juice; Of a value exceeding €18 per 100kg net weight: Containing added sugar	19.2	0	Duty-Free			
20098961. Of a Brix value not exceeding 67; Pear juice; Of a value not exceeding €18 per 100kg net weight: With an added sugar content exceeding 30% by weight	19.2	20.6	Duty-Free		€/100 kg	
20098963. Of a Brix value not exceeding 67; Pear juice; Of a value not exceeding €18 per 100kg net weight: With an added sugar content not exceeding 30% by weight	19.2	0	Duty-Free			
20098969. Of a Brix value not exceeding 67; Pear juice; Of a value not exceeding €18 per 100kg net weight: Not containing added sugar	20	0	Duty-Free			
20098971. Of a Brix value not exceeding 67; Of a value exceeding €30 per 100kg net weight; Containing added sugar: Cherry juice	16.8	0	Duty-Free			
20098973. Of a Brix value not exceeding 67; Of a value exceeding €30 per 100kg net weight; Containing added sugar: Juices of tropical fruit	10.5	0	Duty-Free			
20098979. Of a Brix value not exceeding 67; Of a value exceeding €30 per 100kg net weight; Containing added sugar: Other	16.8	0	Duty-Free			

**Note:** The preferential duties for products classified as Processed Foods (subheadings 190110 -190230, 190410, 190420, 190490, 190510-190590, 200981, 210390, 210610, and 210690) are subject to an annual quota of 35,000 tonnes (net weight) per year. This quota is subject to periodic review, and may be increased in the future. Export permits are distributed by Global Affairs Canada.

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 20. PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2009. Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. (Continued)</b>						2009.89; A change from any other heading (of any origin), provided that the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product.
200989. Juice of fruit or vegetables, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit, mixtures, and juice of citrus fruit, pineapples, tomatoes, grapes, incl. grape must, apples and cranberries)						
20098985. <i>Of a Brix value not exceeding 67; Of a value not exceeding €30 per 100kg net weight; With an added sugar content exceeding 30% by weight: Juices of tropical fruit</i>	10.5	12.9	Duty-Free		€/100 kg	
20098986. <i>Of a Brix value not exceeding 67; Of a value not exceeding €30 per 100kg net weight; With an added sugar content exceeding 30% by weight: Other</i>	16.8	20.6	Duty-Free		€/100 kg	
20098988. <i>Of a Brix value not exceeding 67; Of a value not exceeding €30 per 100kg net weight; With an added sugar content not exceeding 30% by weight: Juices of tropical fruit</i>	10.5	0	Duty-Free			
20098989. <i>Of a Brix value not exceeding 67; Of a value not exceeding €30 per 100kg net weight; With an added sugar content not exceeding 30% by weight: Other</i>	16.8	0	Duty-Free			
20098996. <i>Of a Brix value not exceeding 67; Of a value not exceeding €30 per 100kg net weight; Not containing added sugar: Cherry juice</i>	17.6	0	Duty-Free			
20098997. <i>Of a Brix value not exceeding 67; Of a value not exceeding €30 per 100kg net weight; Not containing added sugar: Juices of tropical fruit</i>	11	0	Duty-Free			
20098999. <i>Of a Brix value not exceeding 67; Of a value not exceeding €30 per 100kg net weight; Not containing added sugar: Other</i>	17.6	0	Duty-Free			

**Note:** The preferential duties for products classified as Processed Foods (subheadings 190110 -190230, 190410, 190420, 190490, 190510-190590, 200981, 210390, 210610, and 210690) are subject to an annual quota of 35,000 tonnes (net weight) per year. This quota is subject to periodic review, and may be increased in the future. Export permits are distributed by Global Affairs Canada.

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 20. PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
2009. Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. (Continued)						2009.9; A change to mixtures containing blueberry juice, cranberry juice, elderberry juice, loganberry juice or Saskatoon berry juice from any other subheading (of any origin), except from non-originating blueberry juice, cranberry juice, elderberry juice, loganberry juice or Saskatoon berry juice (not produced in Canada) of heading 20.09, provided that: (a) the net weight of non-originating juice of heading 20.09 in single strength form used in production does not exceed 40% of the net weight of the product, and (b) the net weight of non-originating sugar used in production does not exceed 20% of the net weight of the product; or A change to any other product of subheading 2009.90 from any other heading (of any origin), provided that net weight of non-originating sugar used in production does not exceed 20% of the net weight of the product.
200990. Mixtures of fruit juices, incl. grape must, and vegetable juices, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit)						
20099011. Of a Brix value exceeding 67; Mixtures of apple and pear juice: Of a value not exceeding €22 per 100kg net weight	33.6	20.6	Duty-Free		€/100 kg	
20099019. Of a Brix value exceeding 67; Mixtures of apple and pear juice: Other	33.6	0	Duty-Free			
20099021. Of a Brix value exceeding 67; Mixtures of other juice: Of a value not exceeding €30 per 100kg net weight	33.6	20.6	Duty-Free		€/100 kg	
20099029. Of a Brix value exceeding 67; Mixtures of other juice: Other	33.6	0	Duty-Free			
20099031. Of a Brix value not exceeding 67; Mixtures of apple and pear juice: Of a value not exceeding €18 per 100kg net weight and with an added sugar content exceeding 30% by weight	20	20.6	Duty-Free		€/100 kg	
20099039. Of a Brix value not exceeding 67; Mixtures of apple and pear juice: Other	20	0	Duty-Free			
20099041. Of a Brix value not exceeding 67; Of a value exceeding €30 per 100kg net weight; Mixtures of citrus fruit juices and pineapple juice: Containing added sugar	15.2	0	Duty-Free			
20099049. Of a Brix value not exceeding 67; Of a value exceeding €30 per 100kg net weight; Mixtures of citrus fruit juices and pineapple juice: Other	16	0	Duty-Free			
20099051. Of a Brix value not exceeding 67; Of a value exceeding €30 per 100kg net weight; Mixtures of other juices: Containing added sugar	16.8	0	Duty-Free			
20099059. Of a Brix value not exceeding 67; Of a value exceeding €30 per 100kg net weight; Mixtures of other juices: Other	17.6	0	Duty-Free			
20099071. Of a Brix value not exceeding 67; Of a value not exceeding €30 per 100kg net weight; Mixtures of citrus fruit juices and pineapple juice: With an added sugar content exceeding 30% by weight	15.2	20.6	Duty-Free		€/100 kg	

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).



CHAPTER 20. PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
2009. Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. (Continued)						2009.9; A change to mixtures containing blueberry juice, cranberry juice, elderberry juice, loganberry juice or Saskatoon berry juice from any other subheading (of any origin), except from non-originating blueberry juice, cranberry juice, elderberry juice, loganberry juice or Saskatoon berry juice (not produced in Canada) of heading 20.09, provided that: (a) the net weight of non-originating juice of heading 20.09 in single strength form used in production does not exceed 40% of the net weight of the product, and (b) the net weight of non-originating sugar used in production does not exceed 20% of the net weight of the product; or A change to any other product of subheading 2009.90 from any other heading (of any origin), provided that net weight of non-originating sugar used in production does not exceed 20% of the net weight of the product.
200990. Mixtures of fruit juices, incl. grape must, and vegetable juices, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit)						
20099073. Of a Brix value not exceeding 67; Of a value not exceeding €30 per 100kg net weight; Mixtures of citrus fruit juices and pineapple juice: With an added sugar content not exceeding 30% by weight	15.2	0	Duty-Free			
20099079. Of a Brix value not exceeding 67; Of a value not exceeding €30 per 100kg net weight; Mixtures of citrus fruit juices and pineapple juice: Not containing added sugar	16	0	Duty-Free			
20099092. Of a Brix value not exceeding 67; Of a value not exceeding €30 per 100kg net weight; With an added sugar content exceeding 30% by weight: Mixtures of juices of tropical fruit	10.5	12.9	Duty-Free		€/100 kg	
20099094. Of a Brix value not exceeding 67; Of a value not exceeding €30 per 100kg net weight; With an added sugar content exceeding 30% by weight: Other	16.8	20.6	Duty-Free		€/100 kg	
20099095. Of a Brix value not exceeding 67; Of a value not exceeding €30 per 100kg net weight; With an added sugar content not exceeding 30% by weight: Mixtures of juices of tropical fruit	10.5	0	Duty-Free			
20099096. Of a Brix value not exceeding 67; Of a value not exceeding €30 per 100kg net weight; With an added sugar content not exceeding 30% by weight: Other	16.8	0	Duty-Free			
20099097. Of a Brix value not exceeding 67; Of a value not exceeding €30 per 100kg net weight; Not containing added sugar: Mixtures of juices of tropical fruit	11	0	Duty-Free			
20099098. Of a Brix value not exceeding 67; Of a value not exceeding €30 per 100kg net weight; Not containing added sugar: Other	17.6	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).



CHAPTER 21. MISCELLANEOUS EDIBLE PREPARATIONS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
2101. Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.						2101.11-2101.30; A change from any other subheading (of any origin), provided that: (a) the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product, and (b) the net weight of non-originating material of Chapter 4 (dairy produce, eggs, honey, etc.) used in production does not exceed 20% of the net weight of the product.
210111. Extracts, essences and concentrates, of coffee						
21011100. <i>Extracts, essences and concentrates</i>	9	0	Duty-Free			
210112. Preparations with a basis of extracts, essences or concentrates of coffee or with a basis of coffee						
21011292. <i>Preparations with a basis of these extracts, essences or concentrates of coffee</i>	11.5	0	Duty-Free			
21011298. <i>Other</i>	9	(*)	Duty-Free			
210120. Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté						
21012020. <i>Extracts, essences or concentrates</i>	6	0	Duty-Free			
21012092. <i>With a basis of extracts, essences or concentrates of tea or mat?</i>	6	0	Duty-Free			
21012098. <i>Other</i>	6.5	(*)	Duty-Free			
210130. Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof						
21013011. <i>Roasted chicory</i>	11.5	0	Duty-Free			
21013019. <i>Other</i>	5.1	12.7	Duty-Free		€/100 kg	
21013091. <i>Extracts, essences and concentrates: Of roasted chicory</i>	14.1	0	Duty-Free			
21013099. <i>Extracts, essences and concentrates: Of other roasted coffee substitutes</i>	10.8	22.7	Duty-Free		€/100 kg	

**Note:** The preferential duties for products classified as High-Sugar Containing Products (subheadings 130220, 180610, 180620, 210112, 210120, and 210690 that contain 65% or more by net weight of added beet or cane sugar, refined in Canada, of subheadings 170191-170199) are subject to an annual quota of 30,000 tonnes (net weight) per year. This quota is subject to periodic review, and may be increased in the future. Export permits are distributed by Global Affairs Canada.

(\*) Specific Duty based on the components of the final product. Exporters are encouraged to work with a customs broker to determine the Specific Duty.

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e.€/100 kg).

CHAPTER 21. MISCELLANEOUS EDIBLE PREPARATIONS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
2102. Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.						2102.10-2102.30; A change from any other subheading (of any origin).
210210. Active yeasts						
21021010. Culture yeast	10.9	0	Duty-Free			
21021031. Baker's yeast, dried	12	0	Duty-Free			
21021039. Baker's yeast, other	12	0	Duty-Free			
21021090. Other	14.7	0	Duty-Free			
210220. Inactive yeasts; other dead single-cell micro-organisms (excl. packaged as medicaments)						
21022011. Inactive yeasts: In tablet, cube or similar form, or in immediate packings of a net content not exceeding 1 kg	8.3	0	Duty-Free			
21022019. Inactive yeasts: Other	5.1	0	Duty-Free			
21022090. Other	0	0	Duty-Free			
210230. Prepared baking powders						
21023000. Prepared baking powders	6.1	0	Duty-Free			

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CHAPTER 21. MISCELLANEOUS EDIBLE PREPARATIONS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
2103. Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.						2103.1; A change from any other subheading (of any origin), provided that: (a) the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product, and (b) the net weight of non-originating material of heading 04.07 through 04.10 used in production does not exceed 20% of the net weight of the product.
210310. Soya sauce						
21031000. Soya sauce	7.7	0	Duty-Free			
210320. Tomato ketchup and other tomato sauces						2103.2; A change to tomato ketchup or barbeque sauce from any other subheading, provided that: (a) the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 40% of the net weight of the product, (b) the net weight of non-originating material of heading 04.07, 04.08 or 04.10 used in production does not exceed 20% of the net weight of the product, and (c) the net weight of non-originating sugar and non-originating material of heading 04.07, 04.08 or 04.10 used in production does not exceed 50% of the net weight of the product; or A change to any other product of subheading 2103.20 from any other subheading, provided that: (a) the net weight of non-originating sugar used in production does not exceed 20% of the net weight of the product, and (b) the net weight of non-originating material of heading 04.07 through 04.10 used in production does not exceed 20% of the net weight of the product.
21032000. Tomato ketchup and other tomato sauces	10.2	0	Duty-Free			

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CHAPTER 21. MISCELLANEOUS EDIBLE PREPARATIONS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
2103. Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard. (Continued)						2103.3; A change from any other subheading, provided that: (a) the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product, and (b) the net weight of non-originating material of heading 04.07 through 04.10 used in production does not exceed 20% of the net weight of the product. Note: For the purposes of the rule of origin for subheading 2103.90, mixed condiments and mixed seasonings are food preparations that may be added to a food in order to enhance or impart flavour during the food's manufacture or preparation before it is served, or after the food has been served.
210330. Mustard flour and meal, whether or not prepared, and mustard						
21033010. Mustard flour and meal	0	0	Duty-Free			
21033090. Prepared mustard	9	0	Duty-Free			
210390. Preparations for sauces and prepared sauces; mixed condiments and seasonings (excl. soya sauce, tomato ketchup and other tomato sauces, mustard, and mustard flour and meal)						2103.9; A change to barbeque sauce, fruit-based sauces, mixed condiments or mixed seasonings from any other subheading, provided that: (a) the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 40% of the net weight of the product, (b) the net weight of non-originating material of heading 04.07, 04.08 or 04.10 used in production does not exceed 20% of the net weight of the product, and the net weight of non-originating sugar and non-originating material of heading 04.07, 04.08 or 04.10 used in production does not exceed 50% of the net weight of the product; or A change to any other product of subheading 2103.90 from any other subheading, provided that: (a) the net weight of non-originating sugar used in production does not exceed 20% of the net weight of the product, and (b) the net weight of non-originating material of heading 04.07 through 04.10 used in production does not exceed 20% of the net weight of the product.
21039010. Mango chutney, liquid	0	0	Duty-Free			
21039030. Aromatic bitters of an alcoholic strength by volume of 44,2% to 49,2% vol containing from 1,5% to 6% by weight of gentian, spices and various ingredients and from 4% to 10% of sugar, in containers holding 0,5 litre or less	0	0	Duty-Free			
21039090. Other	7.7	0	Duty-Free			

**Note:** The preferential duties for products classified as Processed Foods (subheadings 190110 -190230, 190410, 190420, 190490, 190510-190590, 200981, 210390, 210610, and 210690) are subject to an annual quota of 35,000 tonnes (net weight) per year. This quota is subject to periodic review, and may be increased in the future. Export permits are distributed by Global Affairs Canada.

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e. €5/100 kg).

CHAPTER 21. MISCELLANEOUS EDIBLE PREPARATIONS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2104. Soups and broths and preparations therefor; homogenized composite food preparations.</b>						2104.10-2105.00; A change from any other subheading, provided that: (a) the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product, and (b) the net weight of non-originating material of Chapter 4 (dairy produce, eggs, honey, etc.) used in production does not exceed 20% of the net weight of the product.
210410. Soups and broths and preparations therefor						
21041000. <i>Soups and broths and preparations therefor</i>	11.5	0	Duty-Free			
210420. Food preparations consisting of finely homogenized mixtures of two or more basic ingredients, such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of ≤ 250 g						
21042000. <i>Homogenized composite food preparations</i>	14.1	0	Duty-Free			
<b>2105. Ice cream and other edible ice, whether or not containing cocoa.</b>						
210500. Ice cream and other edible ice, whether or not containing cocoa						
21050010. <i>Containing no milkfats or containing less than 3% by weight of such fats</i>	8.6	20.2	Duty-Free		€/100 kg MAX 19.4 + 9.4€/100 kg	
21050091. <i>Containing by weight of milkfats: 3% or more but less than 7%</i>	8	38.5	Duty-Free		€/100 kg MAX 18.1 + 7€/100 kg	
21050099. <i>Containing by weight of milkfats: 7% or more</i>	7.9	54	Duty-Free		€/100 kg MAX 17.8 + 6.9€/100 kg	

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 21. MISCELLANEOUS EDIBLE PREPARATIONS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2106. Food preparations not elsewhere specified or included.</b>						21.06; A change from any other heading (of any origin), provided that: (a) the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 40% of the net weight of the product, and (b) the net weight of non-originating material of Chapter 4 (dairy produce, eggs, honey, etc.) used in production does not exceed 20% of the net weight of the product.
210610. Protein concentrates and textured protein substances						
21061020. <i>Containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1.5% milkfat, 5% sucrose or isoglucose, 5% glucose or starch</i>	12.8	0	Duty-Free			
21061080. <i>Other</i>	0	(*)	Duty-Free			
210690. Food preparations, n.e.s.						
21069020. <i>Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages</i>	17.3	>= 1	Duty-Free		€/ % vol/hl	
21069030. <i>Flavoured or coloured sugar syrups: Isoglucose syrups</i>	0	42.7	Duty-Free		€/100 kg/net mas	
21069051. <i>Flavoured or coloured sugar syrups: Lactose syrup</i>	0	14	Duty-Free		€/100 kg	
21069055. <i>Flavoured or coloured sugar syrups: Glucose syrup and maltodextrine syrup</i>	0	20	Duty-Free		€/100 kg	
21069059. <i>Flavoured or coloured sugar syrups: Other</i>	0	0.4	Duty-Free		€/100 kg/net/%sacchar.	
21069092. <i>Containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1.5% milkfat, 5% sucrose or isoglucose, 5% glucose or starch</i>	12.8	0	Duty-Free			
21069098. <i>Other</i>	9	(*)	Duty-Free			

**Note:** (1) The preferential duties for products classified as Processed Foods (subheadings 190110 -190230, 190410, 190420, 190490, 190510-190590, 200981, 210390, 210610, and 210690) are subject to an annual quota of 35,000 tonnes (net weight) per year. This quota is subject to periodic review, and may be increased in the future. Export permits are distributed by Global Affairs Canada.

(2) The preferential duties for products classified as High-Sugar Containing Products (subheadings 130220, 180610, 180620, 210112, 210120, and 210690 that contain 65% or more by net weight of added beet or cane sugar, refined in Canada, of subheadings 170191-170199) are subject to an annual quota of 30,000 tonnes (net weight) per year. This quota is subject to periodic review, and may be increased in the future. Export permits are distributed by Global Affairs Canada.

(\*) Specific Duty based on the components of the final product. Exporters are encouraged to work with a customs broker to determine the Specific Duty.

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 22. BEVERAGES, SPIRITS AND VINEGAR

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2201. Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</b>						22.01; A change from any other heading (of any origin).
220110. Mineral waters and aerated waters, not containing added sugar, other sweetening matter or flavoured						
<i>22011011. Natural mineral waters: Not carbonated</i>	0	0	Duty-Free			
<i>22011019. Natural mineral waters: Other</i>	0	0	Duty-Free			
<i>22011090. Other</i>	0	0	Duty-Free			
220190. Ordinary natural water, not containing added sugar, other sweetening matter or flavoured; ice and snow (excl. mineral waters and aerated waters, sea water, distilled water, conductivity water or water of similar purity)						
<i>22019000. Other</i>	0	0	Duty-Free			
<b>2202. Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.</b>						2202.1; A change from any other heading, provided that: (a) the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product, and (b) the net weight of non-originating material of Chapter 4 (dairy produce, eggs, honey, etc.) used in production does not exceed 20% of the net weight of the product.
220210. Waters, incl. mineral and aerated, with added sugar, sweetener or flavour, for direct consumption as a beverage						
<i>22021000. Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured</i>	9.6	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

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HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
2202. Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. (Continued)						2202.9; A change to beverages containing milk from any other heading, except from heading 04.01 through 04.06 or dairy preparations of subheading 1901.90 containing more than 10% by dry weight of milk solids, provided that: (a) the net weight of non-originating sugar (not produced in Canada) used in production does not exceed 20% of the net weight of the product, and (b) the net weight of non-originating material of heading 04.07 through 04.10 used in production does not exceed 20% of the net weight of the product; or A change to any other product of subheading 2202.90 from any other heading, provided that: (a) the net weight of non-originating sugar used in production does not exceed 20% of the net weight of the product, and (b) the net weight of non-originating material of Chapter 4 (dairy produce, eggs, honey, etc.) used in production does not exceed 20% of the net weight of the product.
220291. Non-alcoholic beer <= 0.5% vol alc						
22029100. Non-alcoholic beer	9.6	0	Duty-Free			
220299. Non-alcoholic beverages (excl. water, fruit or vegetable juices, milk and beer)						
22029911. Not containing products of headings 0401 to 0404, or fat obtained from products of headings 0401 to 0404: Soya-based beverages with a protein content of 2.8% or more by weight	9.6	0	Duty-Free			
22029915. Not containing products of headings 0401 to 0404, or fat obtained from products of headings 0401 to 0404: Soya-based beverages with a protein content of less than 2.8% by weight; beverages based on nuts of Chapter 8, cereals of Chapter 10 or seeds of Chapter 12	9.6	0	Duty-Free			
22029919. Not containing products of headings 0401 to 0404, or fat obtained from products of headings 0401 to 0404: Other	9.6	0	Duty-Free			
22029991. Containing by weight of fat obtained from products of headings 0401 to 0404: Less than 0.2%	6.4	13.7	Duty-Free		€/100 kg	
22029995. Containing by weight of fat obtained from products of headings 0401 to 0404: 0.2% or more but less than 2%	5.5	12.1	Duty-Free		€/100 kg	
22029999. Containing by weight of fat obtained from products of headings 0401 to 0404: 2% or more	5.4	21.2	Duty-Free		€/100 kg	

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HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2203. Beer made from malt.</b>						22.03; A change from any other heading (of any origin).
220300. Beer made from malt						
22030001. In containers holding 10 litres or less: In bottles	0	0	Duty-Free			
22030009. In containers holding 10 litres or less: Other	0	0	Duty-Free			
22030010. In containers holding more than 10 litres	0	0	Duty-Free			
<b>2204. Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</b>						22.04; A change from any other heading (of any origin), except from subheadings 0806.10, 2009.61 or 2009.69, or headings 22.07 or 22.08.
220410. Sparkling wine of fresh grapes						
22041011. With protected designation of origin (PDO): Champagne	0	32	Duty-Free		€/hl	
22041013. With protected designation of origin (PDO): Cava	0	32	Duty-Free		€/hl	
22041015. With protected designation of origin (PDO): Prosecco	0	32	Duty-Free		€/hl	
22041091. With protected designation of origin (PDO): Asti spumante	0	32	Duty-Free		€/hl	
22041093. With protected designation of origin (PDO): Other	0	32	Duty-Free		€/hl	
22041094. With a protected geographical indication (PGI)	0	32	Duty-Free		€/hl	
22041096. Other varietal wines	0	32	Duty-Free		€/hl	
22041098. Other	0	32	Duty-Free		€/hl	

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HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2204. Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09. (Continued)</b>						22.04; A change from any other heading (of any origin), except from subheadings 0806.10, 2009.61 or 2009.69, or headings 22.07 or 22.08.
220421. Wine of fresh grapes, incl. fortified wines, and grape must whose fermentation has been arrested by the addition of alcohol, in containers of <= 2 l (excl. sparkling wine)						
<i>22042106. Wine, other than that referred to in subheading 220410, in bottles with 'mushroom' stoppers held in place by ties or fastenings; wine, otherwise put up, with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20°C: With a protected designation of origin (PDO)</i>	0	32	Duty-Free		€/hl	
<i>22042107. Wine, other than that referred to in subheading 220410, in bottles with 'mushroom' stoppers held in place by ties or fastenings; wine, otherwise put up, with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20°C: With a protected geographical indication (PGI)</i>	0	32	Duty-Free		€/hl	
<i>22042108. Wine, other than that referred to in subheading 220410, in bottles with 'mushroom' stoppers held in place by ties or fastenings; wine, otherwise put up, with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20°C: Other varietal wines</i>	0	32	Duty-Free		€/hl	
<i>22042109. Wine, other than that referred to in subheading 220410, in bottles with 'mushroom' stoppers held in place by ties or fastenings; wine, otherwise put up, with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20°C: Other</i>	0	32	Duty-Free		€/hl	

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HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2204. Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09. (Continued)</b>						22.04; A change from any other heading (of any origin), except from subheadings 0806.10, 2009.61 or 2009.69, or headings 22.07 or 22.08.
220421. Wine of fresh grapes, incl. fortified wines, and grape must whose fermentation has been arrested by the addition of alcohol, in containers of <= 2 l (excl. sparkling wine)						
22042111. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO); White: Alsace	0	15.4	Duty-Free		€/hl	
22042112. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO); White: Bordeaux	0	15.4	Duty-Free		€/hl	
22042113. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO); White: Bourgogne (Burgundy)	0	15.4	Duty-Free		€/hl	
22042117. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO); White: Val de Loire (Loire Valley)	0	15.4	Duty-Free		€/hl	
22042118. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO); White: Mosel	0	15.4	Duty-Free		€/hl	
22042119. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO); White: Pfalz	0	15.4	Duty-Free		€/hl	
22042122. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO); White: Rheinhessen	0	15.4	Duty-Free		€/hl	
22042123. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO); White: Tokaj	0	15.8	Duty-Free		€/hl	
22042124. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO); White: Lazio (Latium)	0	15.4	Duty-Free		€/hl	
22042126. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO); White: Toscana (Tuscany)	0	15.4	Duty-Free		€/hl	
22042127. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO); White: Trentino, Alto Adige and Friuli	0	15.4	Duty-Free		€/hl	
22042128. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO); White: Veneto	0	15.4	Duty-Free		€/hl	

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HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2204. Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09. (Continued)</b>						22.04; A change from any other heading (of any origin), except from subheadings 0806.10, 2009.61 or 2009.69, or headings 22.07 or 22.08.
220421. Wine of fresh grapes, incl. fortified wines, and grape must whose fermentation has been arrested by the addition of alcohol, in containers of <= 2 l (excl. sparkling wine)						
22042131. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO); White: Sicilia	0	15.4	Duty-Free		€/hl	
22042132. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO); White: Vinho Verde	0	15.4	Duty-Free		€/hl	
22042134. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO); White: Penedes	0	15.4	Duty-Free		€/hl	
22042136. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO); White: Rioja	0	15.4	Duty-Free		€/hl	
22042137. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO); White: Valencia	0	15.4	Duty-Free		€/hl	
22042138. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO); White: Other	0	15.4	Duty-Free		€/hl	
22042142. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO); Not white: Bordeaux	0	15.4	Duty-Free		€/hl	
22042143. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO); Not white: Bourgogne (Burgundy)	0	15.4	Duty-Free		€/hl	
22042144. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO); Not white: Beaujolais	0	15.4	Duty-Free		€/hl	
22042146. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO); Not white: Vallee du Rhone	0	15.4	Duty-Free		€/hl	
22042147. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO); Not white: Languedoc-Roussillon	0	15.4	Duty-Free		€/hl	
22042148. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO); Not white: Val de Loire (Loire Valley)	0	15.4	Duty-Free		€/hl	
22042161. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO); Not white: Sicilia	0	15.4	Duty-Free		€/hl	
22042162. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO); Not white: Piemonte (Piedmont)	0	15.4	Duty-Free		€/hl	
22042166. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO); Not white: Toscana (Tuscany)	0	15.4	Duty-Free		€/hl	

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HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
2204. Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09. (Continued)						22.04; A change from any other heading (of any origin), except from subheadings 0806.10, 2009.61 or 2009.69, or headings 22.07 or 22.08.
220421. Wine of fresh grapes, incl. fortified wines, and grape must whose fermentation has been arrested by the addition of alcohol, in containers of <= 2 l (excl. sparkling wine)						
22042167. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO); Not white: Trentino and Alto Adige	0	15.4	Duty-Free		€/hl	
22042168. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO); Not white: Veneto	0	15.4	Duty-Free		€/hl	
22042169. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO); Not white: Dao, Bairrada and Douro	0	15.4	Duty-Free		€/hl	
22042171. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO); Not white: Navarra	0	15.4	Duty-Free		€/hl	
22042174. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO); Not white: Penedes	0	15.4	Duty-Free		€/hl	
22042176. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO); Not white: Rioja	0	15.4	Duty-Free		€/hl	
22042177. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO); Not white: Valdepenas	0	15.4	Duty-Free		€/hl	
22042178. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO); Not white: Other	0	15.4	Duty-Free		€/hl	
22042179. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected geographical indication (PGI): White	0	15.4	Duty-Free		€/hl	
22042180. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected geographical indication (PGI): Not white	0	15.4	Duty-Free		€/hl	
22042181. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; Other varietal wines: White	0	15.4	Duty-Free		€/hl	
22042182. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; Other varietal wines: Not white	0	15.4	Duty-Free		€/hl	
22042183. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; Other wines: White	0	15.4	Duty-Free		€/hl	
22042184. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; Other wines: Not white	0	15.4	Duty-Free		€/hl	

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HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2204. Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09. (Continued)</b>						22.04; A change from any other heading (of any origin), except from subheadings 0806.10, 2009.61 or 2009.69, or headings 22.07 or 22.08.
220421. Wine of fresh grapes, incl. fortified wines, and grape must whose fermentation has been arrested by the addition of alcohol, in containers of ≤ 2 l (excl. sparkling wine)						
22042185. Produced in the European Union; Of an actual alcoholic strength by volume exceeding 15%; With a protected designation of origin (PDO) or a protected geographical indication (PGI): Madeira and Setubal muscatel	0	15.8	Duty-Free		€/hl	
22042186. Produced in the European Union; Of an actual alcoholic strength by volume exceeding 15%; With a protected designation of origin (PDO) or a protected geographical indication (PGI): Sherry	0	15.8	Duty-Free		€/hl	
22042187. Produced in the European Union; Of an actual alcoholic strength by volume exceeding 15%; With a protected designation of origin (PDO) or a protected geographical indication (PGI): Marsala	0	20.9	Duty-Free		€/hl	
22042188. Produced in the European Union; Of an actual alcoholic strength by volume exceeding 15%; With a protected designation of origin (PDO) or a protected geographical indication (PGI): Samos and Muscat de Lemnos	0	20.9	Duty-Free		€/hl	
22042189. Produced in the European Union; Of an actual alcoholic strength by volume exceeding 15%; With a protected designation of origin (PDO) or a protected geographical indication (PGI): Port	0	15.8	Duty-Free		€/hl	
22042190. Produced in the European Union; Of an actual alcoholic strength by volume exceeding 15%; With a protected designation of origin (PDO) or a protected geographical indication (PGI): Other	0	20.9	Duty-Free		€/hl	
22042191. Produced in the European Union; Of an actual alcoholic strength by volume exceeding 15%; Other	0	20.9	Duty-Free		€/hl	
22042193. Not produced in the European Union; With a protected designation of origin (PDO) or a protected geographical indication (PGI): White	0	20.9	Duty-Free		€/hl	
22042194. Not produced in the European Union; With a protected designation of origin (PDO) or a protected geographical indication (PGI): Not white	0	20.9	Duty-Free		€/hl	
22042195. Not produced in the European Union; Other varietal wines: White	0	20.9	Duty-Free		€/hl	
22042196. Not produced in the European Union; Other varietal wines: Not white	0	20.9	Duty-Free		€/hl	
22042197. Not produced in the European Union; Other wines: White	0	20.9	Duty-Free		€/hl	
22042198. Not produced in the European Union; Other wines: Not white	0	20.9	Duty-Free		€/hl	

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HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
2204. Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09. (Continued)						22.04; A change from any other heading (of any origin), except from subheadings 0806.10, 2009.61 or 2009.69, or headings 22.07 or 22.08.
220422. Wine of fresh grapes, incl. fortified wines, and grape must whose fermentation has been arrested by the addition of alcohol, in containers of > 2 l but ≤ 10 l (excl. sparkling wine)						
22042210. Wine, other than that referred to in subheading 220410, in bottles with 'mushroom' stoppers held in place by ties or fastenings; wine, otherwise put up, with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20°C	0	32	Duty-Free		€/hl	
22042222. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO): Bordeaux	0	12.1	Duty-Free		€/hl	
22042223. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO): Bourgogne (Burgundy)	0	12.1	Duty-Free		€/hl	
22042224. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO): Beaujolais	0	12.1	Duty-Free		€/hl	
22042226. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO): Vallee du Rhone	0	12.1	Duty-Free		€/hl	
22042227. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO): Languedoc-Roussillon	0	12.1	Duty-Free		€/hl	
22042228. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO): Val de Loire (Loire Valley)	0	12.1	Duty-Free		€/hl	
220422. Wine of fresh grapes, incl. fortified wines, and grape must whose fermentation has been arrested by the addition of alcohol, in containers of > 2 l but ≤ 10 l (excl. sparkling wine)						
22042232. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO): Piemonte (Piedmont)	0	12.1	Duty-Free		€/hl	
22042233. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO): Tokaj	0	12.1	Duty-Free		€/hl	
22042238. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO): Other, white	0	12.1	Duty-Free		€/hl	
22042278. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO): Other, not white	0	12.1	Duty-Free		€/hl	
22042279. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected geographical indication (PGI): White	0	12.1	Duty-Free		€/hl	
22042280. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected geographical indication (PGI): Not white	0	12.1	Duty-Free		€/hl	

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HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2204. Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09. (Continued)</b>						22.04; A change from any other heading (of any origin), except from subheadings 0806.10, 2009.61 or 2009.69, or headings 22.07 or 22.08.
220422. Wine of fresh grapes, incl. fortified wines, and grape must whose fermentation has been arrested by the addition of alcohol, in containers of > 2 l but ≤ 10 l (excl. sparkling wine)						
22042281. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; Other varietal wines: White	0	12.1	Duty-Free		€/hl	
22042282. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; Other varietal wines: Not white	0	12.1	Duty-Free		€/hl	
22042283. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; Other wines: White	0	12.1	Duty-Free		€/hl	
22042284. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; Other wines: Not white	0	12.1	Duty-Free		€/hl	
22042285. Produced in the European Union; Of an actual alcoholic strength by volume exceeding 15%; With a protected designation of origin (PDO) or a protected geographical indication (PGI): Madeira and Setubal muscatel	0	13.1	Duty-Free		€/hl	
22042286. Produced in the European Union; Of an actual alcoholic strength by volume exceeding 15%; With a protected designation of origin (PDO) or a protected geographical indication (PGI): Sherry	0	13.1	Duty-Free		€/hl	
22042288. Produced in the European Union; Of an actual alcoholic strength by volume exceeding 15%; With a protected designation of origin (PDO) or a protected geographical indication (PGI): Samos and Muscat de Lemnos	0	20.9	Duty-Free		€/hl	
22042290. Produced in the European Union; Of an actual alcoholic strength by volume exceeding 15%; With a protected designation of origin (PDO) or a protected geographical indication (PGI): Other	0	20.9	Duty-Free		€/hl	
22042291. Produced in the European Union; Of an actual alcoholic strength by volume exceeding 15%; Other	0	20.9	Duty-Free		€/hl	
22042293. Not produced in the European Union; With a protected designation of origin (PDO) or a protected geographical indication (PGI): White	0	20.9	Duty-Free		€/hl	
22042294. Not produced in the European Union; With a protected designation of origin (PDO) or a protected geographical indication (PGI): Not white	0	20.9	Duty-Free		€/hl	
22042295. Not produced in the European Union; Other varietal wines: White	0	20.9	Duty-Free		€/hl	
22042296. Not produced in the European Union; Other varietal wines: Not white	0	20.9	Duty-Free		€/hl	
22042297. Not produced in the European Union; Other wines: White	0	20.9	Duty-Free		€/hl	
22042298. Not produced in the European Union; Other wines: Not white	0	20.9	Duty-Free		€/hl	

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e. €5/100 kg).



CHAPTER 22. BEVERAGES, SPIRITS AND VINEGAR

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
220429. Wine of fresh grapes, incl. fortified wines, and grape must whose fermentation has been arrested by the addition of alcohol, in containers of > 10 l (excl. sparkling wine)						22.04; A change from any other heading (of any origin), except from subheadings 0806.10, 2009.61 or 2009.69, or headings 22.07 or 22.08.
22042910. Wine, other than that referred to in subheading 220410, in bottles with 'mushroom' stoppers held in place by ties or fastenings; wine, otherwise put up, with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20°C	0	32	Duty-Free		€/hl	
22042922. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO): Bordeaux	0	12.1	Duty-Free		€/hl	
22042923. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO): Bourgogne (Burgundy)	0	12.1	Duty-Free		€/hl	
22042924. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO): Beaujolais	0	12.1	Duty-Free		€/hl	
22042926. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO): Vallee du Rhone	0	12.1	Duty-Free		€/hl	
22042927. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO): Languedoc-Roussillon	0	12.1	Duty-Free		€/hl	
22042928. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO): Val de Loire (Loire Valley)	0	12.1	Duty-Free		€/hl	
22042932. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO): Piemonte (Piedmont)	0	12.1	Duty-Free		€/hl	
22042938. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO): Other, white	0	12.1	Duty-Free		€/hl	
22042978. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected designation of origin (PDO): Other, not white	0	12.1	Duty-Free		€/hl	
22042979. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected geographical indication (PGI): White	0	12.1	Duty-Free		€/hl	
22042980. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; With a protected geographical indication (PGI): Not white	0	12.1	Duty-Free		€/hl	
22042981. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; Other varietal wines: White	0	12.1	Duty-Free		€/hl	
22042982. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; Other varietal wines: Not white	0	12.1	Duty-Free		€/hl	
22042983. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; Other wines: White	0	12.1	Duty-Free		€/hl	
22042984. Produced in the European Union; Of an actual alcoholic strength by volume not exceeding 15%; Other wines: Not white	0	12.1	Duty-Free		€/hl	

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 22. BEVERAGES, SPIRITS AND VINEGAR

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
2204. Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09. (Continued)						22.04; A change from any other heading (of any origin), except from subheadings 0806.10, 2009.61 or 2009.69, or headings 22.07 or 22.08.
220429. Wine of fresh grapes, incl. fortified wines, and grape must whose fermentation has been arrested by the addition of alcohol, in containers of > 10 l (excl. sparkling wine)						
22042985. Produced in the European Union; Of an actual alcoholic strength by volume exceeding 15%; With a protected designation of origin (PDO) or a protected geographical indication (PGI): Madeira and Setubal muscatel	0	13.1	Duty-Free		€/hl	
22042986. Produced in the European Union; Of an actual alcoholic strength by volume exceeding 15%; With a protected designation of origin (PDO) or a protected geographical indication (PGI): Sherry	0	13.1	Duty-Free		€/hl	
22042988. Produced in the European Union; Of an actual alcoholic strength by volume exceeding 15%; With a protected designation of origin (PDO) or a protected geographical indication (PGI): Samos and Muscat de Lemnos	0	20.9	Duty-Free		€/hl	
22042990. Produced in the European Union; Of an actual alcoholic strength by volume exceeding 15%; With a protected designation of origin (PDO) or a protected geographical indication (PGI): Other	0	20.9	Duty-Free		€/hl	
22042991. Produced in the European Union; Of an actual alcoholic strength by volume exceeding 15%; Other	0	20.9	Duty-Free		€/hl	
22042993. Not produced in the European Union; With a protected designation of origin (PDO) or a protected geographical indication (PGI): White	0	20.9	Duty-Free		€/hl	
22042994. Not produced in the European Union; With a protected designation of origin (PDO) or a protected geographical indication (PGI): Not white	0	20.9	Duty-Free		€/hl	
22042995. Not produced in the European Union; Other varietal wines: White	0	20.9	Duty-Free		€/hl	
22042996. Not produced in the European Union; Other varietal wines: Not white	0	20.9	Duty-Free		€/hl	
22042997. Not produced in the European Union; Other wines: White	0	20.9	Duty-Free		€/hl	
22042998. Not produced in the European Union; Other wines: Not white	0	20.9	Duty-Free		€/hl	

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 22. BEVERAGES, SPIRITS AND VINEGAR

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2204. Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09. (Continued)</b>						22.04; A change from any other heading (of any origin), except from subheadings 0806.10, 2009.61 or 2009.69, or headings 22.07 or 22.08.
220430. Grape must, of an actual alcoholic strength of > 0.5% vol (excl. grape must whose fermentation has been arrested by the addition of alcohol)						
22043010. <i>In fermentation or with fermentation arrested otherwise than by the addition of alcohol</i>	32	0	Duty-Free			
22043092. <i>Of a density of 1.33g/cubic cm or less at 20°C and of an actual alcoholic strength by volume not exceeding 1%: Concentrated</i>	0	(**)	0			
22043094. <i>Of a density of 1.33g/cubic cm or less at 20°C and of an actual alcoholic strength by volume not exceeding 1%: Other</i>	0	(**)	0			
22043096. <i>Other: Concentrated</i>	0	(**)	0			
22043098. <i>Other</i>	0	(**)	0			
<b>2205. Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>						22.05-22.06; A change from any other heading (of any origin).
220510. Vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances, in containers of ≤ 2 l						
22051010. <i>Of an actual alcoholic strength by volume of 18% or less</i>	0	10.9	Duty-Free		€/hl	
22051090. <i>Of an actual alcoholic strength by volume exceeding 18%</i>	0	6.4	Duty-Free		€/hl	
220590. Vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances, in containers of > 2 l						
22059010. <i>Of an actual alcoholic strength by volume of 18% or less</i>	0	9	Duty-Free		€/hl	
22059090. <i>Of an actual alcoholic strength by volume exceeding 18%</i>	0	0.9	Duty-Free		€/vol/hl	

**Note:** (\*\*) Specific Duty based on an “entry price”. Exporters are encouraged to work with a customs broker to determine the Specific Duty.

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 22. BEVERAGES, SPIRITS AND VINEGAR

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2206. Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.</b>						22.05-22.06; A change from any other heading (of any origin).
220600. Cider, perry, mead and other fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, n.e.s. (excl. beer, wine or fresh grapes, grape must, vermouth and other wine of fresh grapes flavoured with plants or aromatic substances)						
22060010. <i>Piquette</i>	0	1.3	Duty-Free		€/ % vol/hl MIN 7.2€/hl	
22060031. <i>Sparkling: Cider and perry</i>	0	19.2	Duty-Free		€/hl	
22060039. <i>Sparkling: Other</i>	0	19.2	Duty-Free		€/hl	
22060051. <i>Still, in containers holding 2 litres or less: Cider and perry</i>	0	7.7	Duty-Free		€/hl	
22060059. <i>Still, in containers holding 2 litres or less: Other</i>	0	7.7	Duty-Free		€/hl	
22060081. <i>Still, in containers holding more than 2 litres: Cider and perry</i>	0	5.76	Duty-Free		€/hl	
22060089. <i>Still, in containers holding more than 2 litres: Other</i>	0	5.76	Duty-Free		€/hl	
<b>2207. Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>						22.07-22.09; A change from any other heading (of any origin) outside this group, except from heading 22.04.
220710. Undenatured ethyl alcohol, of actual alcoholic strength of >= 80%						
22071000. <i>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher</i>	0	19.2	Duty-Free		€/hl	
220720. Denatured ethyl alcohol and other spirits of any strength						
22072000. <i>Ethyl alcohol and other spirits, denatured, of any strength</i>	0	10.2	Duty-Free		€/hl	

**Note:** **AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 22. BEVERAGES, SPIRITS AND VINEGAR

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2208. Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages.</b>						22.07-22.09; A change from any other heading (of any origin) outside this group, except from heading 22.04.
220820. Spirits obtained by distilling grape wine or grape marc						
22082012. In containers holding 2 litres or less: Cognac	0	0	Duty-Free			
22082014. In containers holding 2 litres or less: Armagnac	0	0	Duty-Free			
22082026. In containers holding 2 litres or less: Grappa	0	0	Duty-Free			
22082027. In containers holding 2 litres or less: Brandy de Jerez	0	0	Duty-Free			
22082029. In containers holding 2 litres or less: Other	0	0	Duty-Free			
22082040. In containers holding more than 2 litres: Raw distillate	0	0	Duty-Free			
22082062. In containers holding more than 2 litres: Cognac	0	0	Duty-Free			
22082064. In containers holding more than 2 litres: Armagnac	0	0	Duty-Free			
22082086. In containers holding more than 2 litres: Grappa	0	0	Duty-Free			
22082087. In containers holding more than 2 litres: Brandy de Jerez	0	0	Duty-Free			
22082089. In containers holding more than 2 litres: Other	0	0	Duty-Free			
220830. Whiskies						
22083011. Bourbon whiskey: In containers holding 2 litres or less	0	0	Duty-Free			
22083019. Bourbon whiskey: In containers holding more than 2 litres	0	0	Duty-Free			
22083030. Scotch whiskey: Single malt whisky	0	0	Duty-Free			
22083041. Scotch whiskey: Blended malt whiskey, in containers holding 2 litres or less	0	0	Duty-Free			
22083049. Scotch whiskey: Blended malt whiskey, in containers holding more than 2 litres	0	0	Duty-Free			
22083061. Scotch whiskey: Single grain whiskey and blended grain whiskey, in containers holding 2 litres or less	0	0	Duty-Free			
22083069. Scotch whiskey: Single grain whiskey and blended grain whiskey, in containers holding more than 2 litres	0	0	Duty-Free			
22083071. Scotch whiskey: Other blended whiskey, in containers holding 2 litres or less	0	0	Duty-Free			
22083079. Scotch whiskey: Other blended whiskey, in containers holding more than 2 litres	0	0	Duty-Free			
22083082. Scotch whiskey: Other, in containers holding 2 litres or less	0	0	Duty-Free			
22083088. Scotch whiskey: Other, in containers holding more than 2 litres	0	0	Duty-Free			

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e. €5/100 kg).

CHAPTER 22. BEVERAGES, SPIRITS AND VINEGAR

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2208. Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages. (Continued)</b>						22.07-22.09; A change from any other heading (of any origin) outside this group, except from heading 22.04.
220840. Rum and other spirits obtained by distilling fermented sugar-cane products						
22084011. <i>In containers holding 2 litres or less; Rum: With a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10% tolerance)</i>	0	3.2	Duty-Free		€/hl	
22084031. <i>In containers holding 2 litres or less; Other: Of a value exceeding 7.9 per litre of pure alcohol</i>	0	0	Duty-Free			
22084039. <i>In containers holding 2 litres or less: Other</i>	0	3.2	Duty-Free		€/hl	
22084051. <i>In containers holding more than 2 litres; Rum: With a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10% tolerance)</i>	0	0.6	Duty-Free		€/ % vol/hl	
22084091. <i>In containers holding more than 2 litres; Other: Of a value exceeding 2 per litre of pure alcohol</i>	0	0	Duty-Free			
22084099. <i>In containers holding more than 2 litres: Other</i>	0	0.6	Duty-Free		€/ % vol/hl	
220850. Gin and Geneva						
22085011. <i>Gin: In containers holding 2 litres or less</i>	0	0	Duty-Free			
22085019. <i>Gin: In containers holding more than 2 litres</i>	0	0	Duty-Free			
22085091. <i>Geneva: In containers holding 2 litres or less</i>	0	0	Duty-Free			
22085099. <i>Geneva: In containers holding more than 2 litres</i>	0	0	Duty-Free			
220860. Vodka						
22086011. <i>Vodka; Of an alcoholic strength by volume of 45.4% or less: In containers holding 2 litres or less</i>	0	0	Duty-Free			
22086019. <i>Vodka; Of an alcoholic strength by volume of 45.4% or less: In containers holding more than 2 litres</i>	0	0	Duty-Free			
22086091. <i>Vodka; Of an alcoholic strength by volume of more than 45.4%: In containers holding 2 litres or less</i>	0	0	Duty-Free			
22086099. <i>Vodka; Of an alcoholic strength by volume of more than 45.4%: In containers holding more than 2 litres</i>	0	0	Duty-Free			
220870. Liqueurs and cordials						
22087010. <i>Liqueurs and cordials: In containers holding 2 litres or less</i>	0	0	Duty-Free			
22087090. <i>Liqueurs and cordials: In containers holding more than 2 litres</i>	0	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e. €5/100 kg).

CHAPTER 22. BEVERAGES, SPIRITS AND VINEGAR

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2208. Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages. (Continued)</b>						22.07-22.09; A change from any other heading (of any origin) outside this group, except from heading 22.04.
220890. Ethyl alcohol of an alcoholic strength of < 80% vol, not denatured; spirits and other spirituous beverages (excl. compound alcoholic preparations of a kind used for the manufacture of beverages, spirits obtained by distilling grape wine or grape marc, whiskies, rum and other spirits obtained by distilling fermented sugar-cane products, gin, geneva, vodka, liqueurs and cordials)						
22089011. Arrack: In containers holding 2 litres or less	0	0	Duty-Free			
22089019. Arrack: In containers holding more than 2 litres	0	0	Duty-Free			
22089033. Plum, pear, or cherry spirit (excluding liqueurs): In containers holding 2 litres or less	0	0	Duty-Free			
22089038. Plum, pear, or cherry spirit (excluding liqueurs): In containers holding more than 2 litres	0	0	Duty-Free			
22089041. Other spirits and spirituous beverages, in containers holding 2 litres or less: Ouzo	0	0	Duty-Free			
22089045. Other spirits and spirituous beverages, in containers holding 2 litres or less; Excluding liqueurs; Distilled from fruit: Calvados	0	0	Duty-Free			
22089048. Other spirits and spirituous beverages, in containers holding 2 litres or less; Excluding liqueurs; Distilled from fruit: Other	0	0	Duty-Free			
22089054. Other spirits and spirituous beverages, in containers holding 2 litres or less; Excluding liqueurs; Not distilled from fruit: Tequila	0	0	Duty-Free			
22089056. Other spirits and spirituous beverages, in containers holding 2 litres or less; Excluding liqueurs; Not distilled from fruit: Other	0	0	Duty-Free			
22089069. Other spirituous beverages, in containers holding 2 litres or less	0	0	Duty-Free			
22089071. Other spirits and spirituous beverages, in containers holding more than 2 litres; Excluding liqueurs: Distilled from fruit	0	0	Duty-Free			
22089075. Other spirits and spirituous beverages, in containers holding more than 2 litres; Excluding liqueurs: Tequila	0	0	Duty-Free			
22089077. Other spirits and spirituous beverages, in containers holding more than 2 litres; Excluding liqueurs: Other	0	0	Duty-Free			
22089078. Other spirituous beverages, in containers holding more than 2 litres	0	0	Duty-Free			
22089091. Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80%, in containers holding 2 litres or less	0	6.4	Duty-Free		€/hl	
22089099. Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80%, in containers holding more than 2 litres	0	1	Duty-Free		€/ % vol/hl	

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CHAPTER 22. BEVERAGES, SPIRITS AND VINEGAR

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2209. Vinegar and substitutes for vinegar obtained from acetic acid.</b>						22.07-22.09; A change from any other heading (of any origin) outside this group, except from heading 22.04.
220900. Vinegar, fermented vinegar and substitutes for vinegar obtained from acetic acid						
22090011. <i>Wine vinegar, in containers holding 2 litres or less</i>	0	6.4	Duty-Free		€/hl	
22090019. <i>Wine vinegar, in containers holding more than 2 litres</i>	0	4.8	Duty-Free		€/hl	
22090091. <i>Other vinegar, in containers holding 2 litres or less</i>	0	5.12	Duty-Free		€/hl	
22090099. <i>Other vinegar, in containers holding more than 2 litres</i>	0	3.84	Duty-Free		€/hl	

CHAPTER 23. RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2301. Flours, meals and pellets, of meat or meat offal; greaves</b>						23.01; A change from any other heading (of any origin).
230110. Flours, meals and pellets, of meat or offal, unfit for human consumption; greaves						
23011000. <i>Flours, meals and pellets, of meat or meat offal; greaves</i>	0	0	Duty-Free			
<b>2302. Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.</b>						23.02; A change from any other heading (of any origin), provided that the net weight of non-originating material (not produced in Canada) of Chapter 10 (cereals) used in production does not exceed 20% of the net weight of the product.
230210. Bran, sharps and other residues of maize "corn", whether or not in the form of pellets, derived from sifting, milling or other working						
23021010. <i>Of maize (corn): With a starch content not exceeding 35% by weight</i>	0	44	Duty-Free		€/1000 kg	
23021090. <i>Of maize (corn): Other</i>	0	89	Duty-Free		€/1000 kg	
230230. Bran, sharps and other residues of wheat, whether or not in the form of pellets, derived from sifting, milling or other working						
23023010. <i>Of wheat: Of which the starch content does not exceed 28% by weight, and of which the proportion that passes through a sieve with an aperture of 0,2mm does not exceed 10% by weight or alternatively the proportion that passes through the sieve has an</i>	0	44	Duty-Free		€/1000 kg	
23023090. <i>Of wheat: Other</i>	0	89	Duty-Free		€/1000 kg	

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).



## CHAPTER 23. RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2302. Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants. (Continued)</b>						23.02; A change from any other heading (of any origin), provided that the net weight of non-originating material (not produced in Canada) of Chapter 10 (cereals) used in production does not exceed 20% of the net weight of the product.
230240. Bran, sharps and other residues of cereals, whether or not in the form of pellets, derived from sifting, milling or other working (excl. maize and wheat)						
23024002. <i>Of rice: With a starch content not exceeding 35% by weight</i>	0	44	Duty-Free		€/1000 kg	
23024008. <i>Of rice: Other</i>	0	89	Duty-Free		€/1000 kg	
23024010. <i>Of other cereals: Of which the starch content does not exceed 28% by weight, and of which the proportion that passes through a sieve with an aperture of 0,2?mm does not exceed 10% by weight or alternatively the proportion that passes through the sieve has a</i>	0	44	Duty-Free		€/1000 kg	
23024090. <i>Of other cereals: Other</i>	0	89	Duty-Free		€/1000 kg	
230250. Bran, sharps and other residues of leguminous plants, whether or not in the form of pellets, derived from sifting, milling or other working						2303.1; A change from any other heading (of any origin), provided that the net weight of non-originating material (not produced in Canada) of Chapter 10 (cereals) used in production does not exceed 20% of the net weight of the product.
23025000. <i>Of leguminous plants</i>	5.1	0	Duty-Free			
<b>2303. Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.</b>						
230310. Residues of starch manufacture and similar residues						
23031011. <i>Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40% by weight</i>	0	320	Duty-Free		€/1000 kg	
23031019. <i>Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, not exceeding 40% by weight</i>	0	0	Duty-Free			
23031090. <i>Other</i>	0	0	Duty-Free			
230320. Beet-pulp, bagasse and other waste of sugar manufacture						2303.20-2303.30; A change from any other heading (of any origin).
23032010. <i>Beet-pulp</i>	0	0	Duty-Free			
23032090. <i>Other</i>	0	0	Duty-Free			
230330. Brewing or distilling dregs and waste						
23033000. <i>Brewing or distilling dregs and waste</i>	0	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 23. RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2304. Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.</b>						23.04-23.08; A change from any other heading (of any origin).
230400. Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil						
<i>23040000. Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.</i>	0	0	Duty-Free			
<b>2305. Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.</b>						
230500. Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil						
<i>23050000. Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.</i>	0	0	Duty-Free			
<b>2306. Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.</b>						
230610. Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of cotton seeds						
<i>23061000. Of cotton seeds</i>	0	0	Duty-Free			
230620. Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of linseed						
<i>23062000. Of linseed</i>	0	0	Duty-Free			
230630. Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of sunflower seeds						
<i>23063000. Of sunflower seeds</i>	0	0	Duty-Free			
230641. Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of low erucic acid rape or colza seeds "yielding a fixed oil which has an erucic acid content of < 2% and yielding a solid component of glucosinolates of < 30 micromoles/g"						
<i>23064100. Of low erucic acid rape or colza seeds</i>	0	0	Duty-Free			

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 23. RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2306. Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05. (Continued)</b>						23.04-23.08; A change from any other heading (of any origin).
230649. Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of high erucic acid rape or colza seeds "yielding a fixed oil which has an erucic acid content of >= 2% and yielding a solid component of glucosinolates of >= 30 micromoles/g"						
<i>23064900. Other</i>	0	0	Duty-Free			
230650. Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of coconut or copra						
<i>23065000. Of coconut or copra</i>	0	0	Duty-Free			
230660. Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of palm nuts or kernels						
<i>23066000. Of palm nuts or kernels</i>	0	0	Duty-Free			
230690. Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils (excl. of cotton seeds, linseed, sunflower seeds, rape or colza seeds, coconut or copra, palm nuts or kernels, or from the extraction of soya-bean oil or groundnut oil)						
<i>23069005. Of maize (corn) germ</i>	0	0	Duty-Free			
<i>23069011. Resulting from the extraction of olive oil: Containing 3% or less by weight of olive oil</i>	0	0	Duty-Free			
<i>23069019. Resulting from the extraction of olive oil: Containing more than 3% by weight of olive oil</i>	0	48	Duty-Free		€/1000 kg	
<i>23069090. Other</i>	0	0	Duty-Free			
<b>2307. Wine lees; argol.</b>						
230700. Wine lees; argol						
<i>23070011. Wine lees: Having a total alcoholic strength by mass not exceeding 7,9%?mas and a dry matter content not less than 25% by weight</i>	0	0	Duty-Free			
<i>23070019. Wine lees: Other</i>	0	1.62	Duty-Free		€/kg/tot/alc	
<i>23070090. Argol</i>	0	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 23. RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
2308. Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.						23.04-23.08; A change from any other heading (of any origin).
230800. Acorns, horse-chestnuts, marc and other vegetable materials and vegetable waste, vegetable residues and by-products of a kind used in animal feeding, whether or not in the form of pellets, n.e.s.						
23080011. Grape marc: Having a total alcoholic strength by mass not exceeding 4,3% <sup>mas</sup> and a dry matter content not less than 40% by weight	0	0	Duty-Free			
23080019. Grape marc: Other	0	1.62	Duty-Free		€/kg/tot/alc	
23080040. Acorns and horse-chestnuts; pomace or marc of fruit, other than grapes	0	0	Duty-Free			
23080090. Other	1.6	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e. €5/100 kg).

CHAPTER 23. RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2309. Preparations of a kind used in animal feeding.</b>						23.09; A change from any other heading (of any origin), except from Chapter 2 or 3 (meat and edible offal, and fish, crustaceans, molluscs and other aquatic invertebrates), provided that: (a) the net weight of non-originating material (not produced in Canada) of Chapter 10 or 11 (cereals or products of the milling industry) used in production does not exceed 20% of the net weight of the product, (b) the net weight of non-originating sugar used in production does not exceed 20% of the net weight of the product, and (c) the net weight of non-originating material of Chapter 4 (dairy produce, eggs, honey, etc.) used in production does not exceed 20% of the net weight of the product.
230910. Dog or cat food, put up for retail sale						
23091011. Containing starch, glucose, glucose syrup, maldextrine, or maldextrine syrup (of tariff lines 17023050, 17023090, 17024090, 17029050, or 21069055); Containing no starch or containing 10% or less by weight of starch; Containing no milk products or containing less than 10% by weight of such products	0	0	Duty-Free			
23091013. Containing starch, glucose, glucose syrup, maldextrine, or maldextrine syrup (of tariff lines 17023050, 17023090, 17024090, 17029050, or 21069055); Containing no starch or containing 10% or less by weight of starch; Containing not less than 10% but less than 50% by weight of milk products	0	498	Duty-Free		€/1000 kg	
23091015. Containing starch, glucose, glucose syrup, maldextrine, or maldextrine syrup (of tariff lines 17023050, 17023090, 17024090, 17029050, or 21069055); Containing no starch or containing 10% or less by weight of starch; Containing not less than 50% but less than 75% by weight of milk products	0	730	Duty-Free		€/1000 kg	
23091019. Containing starch, glucose, glucose syrup, maldextrine, or maldextrine syrup (of tariff lines 17023050, 17023090, 17024090, 17029050, or 21069055); Containing no starch or containing 10% or less by weight of starch; Containing not less than 75% by weight of milk products	0	948	Duty-Free		€/1000 kg	
23091031. Containing starch, glucose, glucose syrup, maldextrine, or maldextrine syrup (of tariff lines 17023050, 17023090, 17024090, 17029050, or 21069055); Containing more than 10% but not more than 30% by weight of starch; Containing no milk products or less than 10% by weight of such products	0	0	Duty-Free			
23091033. Containing starch, glucose, glucose syrup, maldextrine, or maldextrine syrup (of tariff lines 17023050, 17023090, 17024090, 17029050, or 21069055); Containing more than 10% but not more than 30% by weight of starch; Containing not less than 10% but less than 50% by weight of milk products	0	530	Duty-Free		€/1000 kg	
23091039. Containing starch, glucose, glucose syrup, maldextrine, or maldextrine syrup (of tariff lines 17023050, 17023090, 17024090, 17029050, or 21069055); Containing more than 10% but not more than 30% by weight of starch; Containing not less than 50% by weight of milk products	0	888	Duty-Free		€/1000 kg	
23091051. Containing starch, glucose, glucose syrup, maldextrine, or maldextrine syrup (of tariff lines 17023050, 17023090, 17024090, 17029050, or 21069055); Containing more than 30% by weight of starch; Containing no milk products or containing less than 10% by weight of such products	0	102	Duty-Free		€/1000 kg	

**Note:** The preferential duties for Dog and Cat Food (subheadings 230910 and 230990) are subject to an annual quota of 60,000 tonnes (net weight) per year. This quota is subject to periodic review, and may be increased in the future. Export permits are distributed by Global Affairs Canada.

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e. €5/100 kg).

CHAPTER 23. RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2309. Preparations of a kind used in animal feeding. (Continued)</b>						23.09; A change from any other heading (of any origin), except from Chapter 2 or 3 (meat and edible offal, and fish, crustaceans, molluscs and other aquatic invertebrates), provided that: (a) the net weight of non-originating material (not produced in Canada) of Chapter 10 or 11 (cereals or products of the milling industry) used in production does not exceed 20% of the net weight of the product, (b) the net weight of non-originating sugar used in production does not exceed 20% of the net weight of the product, and (c) the net weight of non-originating material of Chapter 4 (dairy produce, eggs, honey, etc.) used in production does not exceed 20% of the net weight of the product.
230910. Dog or cat food, put up for retail sale						
23091053. Containing starch, glucose, glucose syrup, maldextrine, or maldextrine syrup (of tariff lines 17023050, 17023090, 17024090, 17029050, or 21069055); Containing more than 30% by weight of starch; Containing not less than 10% but less than 50% by weight of milk products	0	577	Duty-Free		€/1000 kg	
23091059. Containing starch, glucose, glucose syrup, maldextrine, or maldextrine syrup (of tariff lines 17023050, 17023090, 17024090, 17029050, or 21069055); Containing more than 30% by weight of starch; Containing not less than 50% by weight of milk products	0	730	Duty-Free		€/1000 kg	
23091070. Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products	0	948	Duty-Free		€/1000 kg	
23091090. Other	9.6	0	Duty-Free			
230990. Preparations of a kind used in animal feeding (excl. dog or cat food put up for retail sale)						
23099010. Fish or marine mammal solubles	3.8	0	Duty-Free			
23099020. Products referred to in additional note 5 to Chapter 23, in the European Union Tariff Schedule	0	0	Duty-Free			
23099031. Containing starch, glucose, glucose syrup, maldextrine, or maldextrine syrup (of tariff lines 17023050, 17023090, 17024090, 17029050, or 21069055); Containing no starch or containing 10% or less by weight of starch; Containing no milk products or containing less than 10% by weight of such products	0	23	Duty-Free		€/1000 kg	
23099033. Containing starch, glucose, glucose syrup, maldextrine, or maldextrine syrup (of tariff lines 17023050, 17023090, 17024090, 17029050, or 21069055); Containing no starch or containing 10% or less by weight of starch; Containing not less than 10% but less than 50% by weight of milk products	0	498	Duty-Free		€/1000 kg	
23099035. Containing starch, glucose, glucose syrup, maldextrine, or maldextrine syrup (of tariff lines 17023050, 17023090, 17024090, 17029050, or 21069055); Containing no starch or containing 10% or less by weight of starch; Containing not less than 50% but less than 75% by weight of milk products	0	730	Duty-Free		€/1000 kg	
23099039. Containing starch, glucose, glucose syrup, maldextrine, or maldextrine syrup (of tariff lines 17023050, 17023090, 17024090, 17029050, or 21069055); Containing no starch or containing 10% or less by weight of starch; Containing not less than 75% by weight of milk products	0	948	Duty-Free		€/1000 kg	

**Note:** The preferential duties for Dog and Cat Food (subheadings 230910 and 230990) are subject to an annual quota of 60,000 tonnes (net weight) per year. This quota is subject to periodic review, and may be increased in the future. Export permits are distributed by Global Affairs Canada.

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e. €5/100 kg).



CHAPTER 23. RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2309. Preparations of a kind used in animal feeding. (Continued)</b>						23.09; A change from any other heading (of any origin), except from Chapter 2 or 3 (meat and edible offal, and fish, crustaceans, molluscs and other aquatic invertebrates), provided that: (a) the net weight of non-originating material (not produced in Canada) of Chapter 10 or 11 (cereals or products of the milling industry) used in production does not exceed 20% of the net weight of the product, (b) the net weight of non-originating sugar used in production does not exceed 20% of the net weight of the product, and (c) the net weight of non-originating material of Chapter 4 (dairy produce, eggs, honey, etc.) used in production does not exceed 20% of the net weight of the product.
230990. Preparations of a kind used in animal feeding (excl. dog or cat food put up for retail sale)						
23099041. Containing starch, glucose, glucose syrup, maldextrine, or maldextrine syrup (of tariff lines 17023050, 17023090, 17024090, 17029050, or 21069055); Containing more than 10% but not more than 30% by weight of starch; Containing no milk products or containing less than 10% by weight of such products	0	55	Duty-Free		€/1000 kg	
23099043. Containing starch, glucose, glucose syrup, maldextrine, or maldextrine syrup (of tariff lines 17023050, 17023090, 17024090, 17029050, or 21069055); Containing more than 10% but not more than 30% by weight of starch; Containing not less than 10% but less than 50% by weight of milk products	0	530	Duty-Free		€/1000 kg	
23099049. Containing starch, glucose, glucose syrup, maldextrine, or maldextrine syrup (of tariff lines 17023050, 17023090, 17024090, 17029050, or 21069055); Containing more than 10% but not more than 30% by weight of starch; Containing not less than 50% by weight of milk products	0	888	Duty-Free		€/1000 kg	
23099051. Containing starch, glucose, glucose syrup, maldextrine, or maldextrine syrup (of tariff lines 17023050, 17023090, 17024090, 17029050, or 21069055); Containing more than 30% by weight of starch; Containing no milk products or containing less than 10% by weight of such products	0	102	Duty-Free		€/1000 kg	
23099053. Containing starch, glucose, glucose syrup, maldextrine, or maldextrine syrup (of tariff lines 17023050, 17023090, 17024090, 17029050, or 21069055); Containing more than 30% by weight of starch; Containing not less than 10% but less than 50% by weight of milk products	0	577	Duty-Free		€/1000 kg	
23099059. Containing starch, glucose, glucose syrup, maldextrine, or maldextrine syrup (of tariff lines 17023050, 17023090, 17024090, 17029050, or 21069055); Containing more than 30% by weight of starch; Containing not less than 50% by weight of milk products	0	730	Duty-Free		€/1000 kg	
23099070. Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products	0	948	Duty-Free		€/1000 kg	
23099091. Beet-pulp with added molasses	12	0	Duty-Free			
23099096. Other	9.6	0	Duty-Free			

**Note:** The preferential duties for Dog and Cat Food (subheadings 230910 and 230990) are subject to an annual quota of 60,000 tonnes (net weight) per year. This quota is subject to periodic review, and may be increased in the future. Export permits are distributed by Global Affairs Canada.

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e. €5/100 kg).

CHAPTER 24. TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2401. Unmanufactured tobacco; tobacco refuse.</b>						24.01; Production in which all the material of heading 24.01 used is wholly obtained (produced in Canada).
240110. Tobacco, unstemmed or unstripped						
24011035. <i>Light air-cured tobacco</i>	18.4	24	Duty-Free		€/100 kg	
24011060. <i>Sun-cured Oriental type tobacco</i>	11.2	56	Duty-Free		€/100 kg	
24011070. <i>Dark air-cured tobacco</i>	11.2	56	Duty-Free		€/100 kg	
24011085. <i>Flue-cured tobacco</i>	18.4	24	Duty-Free		€/100 kg	
24011095. <i>Other</i>	18.4	24	Duty-Free		€/100 kg	
240120. Tobacco, partly or wholly stemmed or stripped, otherwise unmanufactured						
24012035. <i>Light air-cured tobacco</i>	18.4	24	Duty-Free		€/100 kg	
24012060. <i>Sun-cured Oriental type tobacco</i>	11.2	56	Duty-Free		€/100 kg	
24012070. <i>Dark air-cured tobacco</i>	11.2	56	Duty-Free		€/100 kg	
24012085. <i>Flue-cured tobacco</i>	18.4	24	Duty-Free		€/100 kg	
24012095. <i>Other</i>	18.4	24	Duty-Free		€/100 kg	
240130. Tobacco refuse						
24013000. <i>Tobacco refuse</i>	11.2	56	Duty-Free		€/100 kg	

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).



CHAPTER 24. TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2402. Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>						2402.1; A change from any other heading (of any origin), provided that the net weight of non-originating material (not produced in Canada) of Chapter 24 used in production does not exceed 30% of the net weight of all the material of Chapter 24 used in the production of the product.
240210. Cigars, cheroots and cigarillos containing tobacco						
24021000. <i>Cigars, cheroots and cigarillos, containing tobacco</i>	26	0	Duty-Free			
240220. Cigarettes, containing tobacco						2402.2; A change from any other heading (of any origin), except from subheading 2403.10, provided that the net weight of the material of heading 24.01 that is wholly obtained (produced in Canada) is at least 10% by net weight of all the material of Chapter 24 used in the production of the product.
24022010. <i>Containing cloves</i>	10	0	Duty-Free			
24022090. <i>Other</i>	57.6	0	Duty-Free			
240290. Cigars, cheroots, cigarillos and cigarettes consisting wholly of tobacco substitutes						2402.9; A change from any other heading (of any origin), provided that the net weight of non-originating material (not produced in Canada) of Chapter 24 used in production does not exceed 30% of the net weight of all the material of Chapter 24 used in the production of the product.
24029000. <i>Other</i>	57.6	0	Duty-Free			

**Note:** **AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 24. TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
2403. Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.						24.03; A change from any other heading (of any origin), provided that the net weight of non-originating material (not produced in Canada) of Chapter 24 used in production does not exceed 30% of the net weight of all the material of Chapter 24 used in the production of the product.
240311. Water-pipe tobacco (excl. tobacco-free)						
24031100. <i>Water pipe tobacco specified in Subheading Note 1 to this Chapter</i>	74.9	0	Duty-Free			
240319. Smoking tobacco, whether or not containing tobacco substitutes in any proportion (excl. water-pipe tobacco containing tobacco)						
24031910. <i>In immediate packings of a net content not exceeding 500g</i>	74.9	0	Duty-Free			
24031990. <i>Other</i>	74.9	0	Duty-Free			
240391. Tobacco, "homogenized" or "reconstituted" from finely-chopped tobacco leaves, tobacco refuse or tobacco dust						
24039100. <i>"Homogenized" or "reconstituted" tobacco</i>	16.6	0	Duty-Free			
240399. Chewing tobacco, snuff and other manufactured tobacco and manufactured tobacco substitutes, and tobacco powder, tobacco extracts and essences (excl. cigars, cheroots, cigarillos and cigarettes, smoking tobacco whether or not containing tobacco substitutes in any proportion, "homogenized" or "reconstituted" tobacco, nicotine extracted from the tobacco plant and insecticides manufactured from tobacco extracts and essences)						
24039910. <i>Chewing tobacco and snuff</i>	41.6	0	Duty-Free			
24039990. <i>Other</i>	16.6	0	Duty-Free			

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e. €5/100 kg).

CHAPTER 29. ORGANIC CHEMICALS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>2905. Mannitol</b>						2901.10-2942.00; A change from any other subheading (of any origin); or A change from within any one of these subheadings (of any origin), whether or not there is also a change from any other subheading, provided that the value of non-originating materials classified in the same subheading as the final product does not exceed 20% of the transaction value or ex-works price of the product.
290543. Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.						
29054300. Mannitol	9.6	125.8	Duty-Free		€/100 kg	
290544. D-glucitol "sorbitol"						
29054411. In aqueous solution: Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content	7.7	16.1	Duty-Free		€/100 kg	
29054419. In aqueous solution: Other	9	37.8	Duty-Free		€/100 kg	
29054491. Other: Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content	7.7	23	Duty-Free		€/100 kg	
29054499. Other	9	53.7	Duty-Free		€/100 kg	
290545. Glycerol						
29054500. Glycerol	3.8	0	Duty-Free			

CHAPTER 33. ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>3301. Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.</b>						3301.12-3301.90; A change from any other subheading (of any origin); or A change from within any one of these subheadings (of any origin), whether or not there is also a change from any other subheading, provided that the value of non-originating materials classified in the same subheading as the final product does not exceed 20% of the transaction value or ex-works price of the product.
330112. Oils of sweet and bitter orange, whether or not terpeneless, incl. concretes and absolutes (excl. orange-flower oil)						
33011210. Not deterpenated	0	0	Duty-Free			
33011290. Deterpenated	4.4	0	Duty-Free			
330113. Oils of lemon, whether or not terpeneless, incl. concretes and absolutes						
33011310. Not deterpenated	7	0	Duty-Free			
33011390. Deterpenated	4.4	0	Duty-Free			
330119. Essential oils of citrus fruit, whether or not terpeneless, incl. concretes and absolutes (excl. those of sweet and bitter orange and lemon)						
33011920. Not deterpenated	7	0	Duty-Free			
33011980. Deterpenated	4.4	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 33. ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
3301. Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils. (Continued)						3301.12-3301.90; A change from any other subheading (of any origin); or A change from within any one of these subheadings (of any origin), whether or not there is also a change from any other subheading, provided that the value of non-originating materials classified in the same subheading as the final product does not exceed 20% of the transaction value or ex-works price of the product.
330124. Oils of peppermint "Mentha piperita", whether or not terpeneless, incl. concretes and absolutes						
33012410. <i>Not deterpenated</i>	0	0	Duty-Free			
33012490. <i>Deterpenated</i>	2.9	0	Duty-Free			
330125. Oils of mints, whether or not terpeneless, incl. concretes and absolutes (excl. those of peppermint "Mentha piperita")						
33012510. <i>Not deterpenated</i>	0	0	Duty-Free			
33012590. <i>Deterpenated</i>	2.9	0	Duty-Free			
330129. Essential oils, whether or not terpeneless, incl. concretes and absolutes (excl. those of citrus fruit and mint)						
33012911. <i>Of clove, niaouli, and ylang-ylang: Not deterpenated</i>	0	0	Duty-Free			
33012931. <i>Of clove, niaouli, and ylang-ylang: Deterpenated</i>	2.3	0	Duty-Free			
33012941. <i>Other: Not deterpenated</i>	0	0	Duty-Free			
33012971. <i>Other; Deterpenated: Of geranium, jasmin, or vetiver</i>	2.3	0	Duty-Free			
33012979. <i>Other; Deterpenated: Of lavender or lavandin</i>	2.9	0	Duty-Free			
33012991. <i>Other: Deterpenated</i>	2.3	0	Duty-Free			
330130. Resinoids						
33013000. <i>Resinoids</i>	2	0	Duty-Free			
330190. Extracted oleoresins; concentrates of essential oils in fats, fixed oils, waxes and the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aromatic aqueous distillates and aqueous solutions of essential oils						
33019010. <i>Terpenic by-products of the deterpenation of essential oils</i>	2.3	0	Duty-Free			
33019021. <i>Extracted oleoresins: Of liquorice and hops</i>	3.2	0	Duty-Free			
33019030. <i>Extracted oleoresins: Other</i>	0	0	Duty-Free			
33019090. <i>Other</i>	3	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 35. ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>3501. Casein, caseinates and other casein derivatives; casein glues.</b>						35.01-35.02; A change from any other heading (of any origin), except from Chapter 2 through 4 (meat and edible offal; fish, crustaceans, molluscs, and other aquatic invertebrates; or dairy produce, eggs, honey, etc.) A change from Chapter 2 through 4, whether or not there is also a change from any other heading (of any origin), provided that the value of non-originating materials of Chapter 2 through 4 does not exceed 40% of the transaction value or ex-works price of the product.
350110. Casein						
35011010. For the manufacture of regenerated textile fibres	0	0	Duty-Free			
35011050. For industrial uses other than the manufacture of foodstuffs or fodder	3.2	0	Duty-Free			
35011090. Other	9	0	Duty-Free			
350190. Caseinates and other casein derivatives; casein glues (excl. those put up for retail sale as glue and weighing ≤ 1 kg, and organic or inorganic compounds of mercury whether or not chemically defined)						
35019010. Casein glues	8.3	0	Duty-Free			
35019090. Other	6.4	0	Duty-Free			
<b>3502. Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.</b>						
350211. Egg albumin, dried "e.g. in sheets, scales, flakes, powder"						
35021110. Unfit, or to be rendered unfit, for human consumption	0	0	Duty-Free			
35021190. Other	0	123.5	Duty-Free		€/100 kg	
350219. Egg albumin (excl. dried [e.g. in sheets, scales, flakes, powder])						
35021910. Unfit, or to be rendered unfit, for human consumption	0	0	Duty-Free			
35021990. Other	0	16.7	Duty-Free		€/100 kg	
350220. Milk albumin "lactalbumin", incl. concentrates of two or more whey proteins containing by weight > 80% whey proteins, calculated on the dry matter						
35022010. Unfit, or to be rendered unfit, for human consumption	0	0	Duty-Free			
35022091. Dried (for example, in sheets, scales, flakes, powder)	0	123.5	Duty-Free		€/100 kg	
35022099. Other	0	16.7	Duty-Free		€/100 kg	
350290. Albumins, albuminates and other albumin derivatives (excl. egg albumin and milk albumin [incl. concentrates of two or more whey proteins containing by weight > 80% whey proteins, calculated on the dry matter], and organic or inorganic compounds of mercury whether or not chemically defined)						
35029020. Unfit, or to be rendered unfit, for human consumption	0	0	Duty-Free			
35029070. Other	6.4	0	Duty-Free			
35029090. Albuminates and other albumin derivatives	7.7	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e. €5/100 kg).

CHAPTER 35. ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>3503. Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.</b>						<p>35.03;</p> <p>A change from any other heading (of any origin), except from Chapter 2 (meat and edible offal) other than swine skin or Chapter 3 (fish, crustaceans, molluscs, and other aquatic invertebrates) other than fish skin; or A change from Chapter 2 other than swine skin or Chapter 3 other than fish skin, whether or not there is also a change from any other heading, swine skin of Chapter 2 or fish skin of Chapter 3, provided that the value of non-originating materials (not produced in Canada) of Chapter 2 other than swine skin or Chapter 3 other than fish skin does not exceed 40% of the transaction value or ex-works price of the product.</p>
350300. Gelatin, whether or not in square or rectangular sheets, whether or not surface-worked or coloured, and gelatin derivatives; isinglass; other glues of animal origin (excl. those packaged as glue for retail sale and weighing net <= 1 kg, and casein glues of heading 3501)						
35030010. <i>Gelatin and derivatives thereof</i>	7.7	0	Duty-Free			
35030080. <i>Other</i>	7.7	0	Duty-Free			
<b>3504. Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.</b>						<p>35.04;</p> <p>A change to milk protein substances from any other heading (of any origin), except from Chapter 4 (dairy produce, eggs, honey, etc.) or dairy preparations of subheading 1901.90 containing more than 10% by dry weight of milk solids; A change to any other product of heading 35.04 from any other heading (of any origin), except from non-originating material of Chapter 2 through 4 (meat and edible offal; fish, crustaceans, molluscs, and other aquatic invertebrates; and dairy produce, eggs, honey, etc.) or heading 11.08 (starches and inulin); or A change to any other product of heading 35.04 from Chapter 2 through 4 or heading 11.08 (of any origin), whether or not there is also a change from any other heading, provided that the value of non-originating materials (not produced in Canada) of Chapter 2 through 4 or heading 11.08 does not exceed 40% of the transaction value or ex-works price of the product.</p>
350400. Peptones and their derivatives; other protein substances and their derivatives, n.e.s.; hide powder, whether or not chromed (excl. organic or inorganic compounds of mercury whether or not chemically defined)						
35040010. <i>Concentrated milk proteins with a protein content of more than 85% by weight, calculated on the dry matter.</i>	3.4	0	Duty-Free			
35040090. <i>Other</i>	3.4	0	Duty-Free			

**Note:** AV (ad valorem) Tariff: Tariff on exports, expressed as a percentage of the export value (i.e. 10%). SD (Specific Duty): A duty applied to the export, expressed in the Specific Duty Units (i.e. €5/100 kg).

CHAPTER 35. ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>3505. Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.</b>						35.05; A change from any other heading (of any origin), except from heading 11.08 (starches and inulin); or A change from heading 11.08, whether or not there is also a change from any other heading, provided that the value of non-originating materials (not produced in Canada) of heading 11.08 does not exceed 40% of the transaction value or ex-works price of the product.
350510. Dextrins and other modified starches, e.g. pregelatinised or esterified starches						
35051010. Dextrins	9	17.7	Duty-Free		€/100 kg	
35051050. Starches, esterified or etherified	7.7	0	Duty-Free			
35051090. Other	9	17.7	Duty-Free		€/100 kg	
350520. Glues based on starches, dextrins or other modified starches (excl. those put up for retail sale and weighing net <= 1 kg)						
35052010. Containing, by weight, less than 25% of starches or dextrins or other modified starches	8.3	4.5	Duty-Free		€/100 kg MAX 11.5	
35052030. Containing, by weight, 25% or more but less than 55% of starches or dextrins or other modified starches	8.3	8.9	Duty-Free		€/100 kg MAX 11.5	
35052050. Containing, by weight, 55% or more but less than 80% of starches or dextrins or other modified starches	8.3	14.2	Duty-Free		€/100 kg MAX 11.5	
35052090. Containing, by weight, 80% or more of starches or dextrins or other modified starches	8.3	17.7	Duty-Free		€/100 kg MAX 11.5	

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 38. MISCELLANEOUS CHEMICAL PRODUCTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>3809. With a basis of amylaceous substances</b>						3809.1; A change from any other heading (of any origin), except from heading 10.06 (rice) or 11.01 through 11.08 (products of the milling industry, other than wheat gluten); or A change from heading 10.06 or 11.01 through 11.08, whether or not there is also a change from any other heading (of any origin), provided the weight of non-originating materials of heading 10.06 or 11.01 through 11.08 used in production does not exceed 20% of the net weight of the product.
380910. Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations such as dressings and mordants of a kind used in the textile, paper, leather or like industries, n.e.s., based on starch or derivatives thereof						
38091010. Containing by weight less than 55% of such substances	8.3	8.9	Duty-Free		€/100 kg MAX 12.8	
38091030. Containing by weight 55% or more but less than 70% of such substances	8.3	12.4	Duty-Free		€/100 kg MAX 12.8	
38091050. Containing by weight 70% or more but less than 83% of such substances	8.3	15.1	Duty-Free		€/100 kg MAX 12.8	
38091090. Containing by weight 83% or more of such substances	8.3	17.7	Duty-Free		€/100 kg MAX 12.8	
<b>3823. Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.</b>						3823.11-3823.70; A change from any other subheading (of any origin).
382311. Stearic acid, industrial						
38231100. Stearic acid	5.1	0	Duty-Free			
382312. Oleic acid, industrial						
38231200. Oleic acid	4.5	0	Duty-Free			
382313. Tall oil fatty acids, industrial						
38231300. Tall oil fatty acids	2.9	0	Duty-Free			
382319. Fatty acids, industrial, monocarboxylic; acid oils from refining (excl. stearic acid, oleic acid and tall oil fatty acids)						
38231910. Distilled fatty acids	2.9	0	Duty-Free			
38231930. Fatty acid distillate	2.9	0	Duty-Free			
38231990. Other	2.9	0	Duty-Free			
382370. Fatty alcohols, industrial						
38237000. Industrial fatty alcohols	3.8	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).



CHAPTER 38. MISCELLANEOUS CHEMICAL PRODUCTS

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>3824. Sorbitol other than that of subheading 2905.44</b>						3824.6; A change from any other subheading (of any origin), except from heading 11.01 through 11.08 (products of the milling industry, other than wheat gluten), 17.01, 17.02 (sugars other than molasses and confectionary sugar) or subheading 2905.44 (sorbitol); or A change from heading 11.01 through 11.08, 17.01, 17.02 or subheading 2905.44, whether or not there is also a change from any other subheading (of any origin), provided that the weight of non-originating material (not produced in Canada) of heading 11.01 through 11.08, 17.01, 17.02 or subheading 2905.44 does not exceed 20% of the net weight of the product.
382460. Sorbitol (excl. D-glucitol [sorbitol])						
38246011. <i>In aqueous solution: Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content</i>	7.7	16.1	Duty-Free		€/100 kg	
38246019. <i>In aqueous solution: Other</i>	9	37.8	Duty-Free		€/100 kg	
38246091. <i>Other: Containing 2% or less by weight of D-mannitol, calculated on the D-glucitol content</i>	7.7	23	Duty-Free		€/100 kg	
38246099. <i>Other</i>	9	53.7	Duty-Free		€/100 kg	

**Note:** **AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 41. RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>4101. Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.</b>						41.01-41.03; A change from any other heading (of any origin).
410120. Whole raw hides and skins of bovine "incl. buffalo" or equine animals, whether or not dehaired, unsplit, of a weight per skin <= 8 kg when simply dried, <= 10 kg when dry-salted, or <= 16 kg when fresh, wet-salted or otherwise preserved (excl. tanned, parchment-dressed or further prepared)						
41012010. Fresh	0	0	Duty-Free			
41012030. Wet-salted	0	0	Duty-Free			
41012050. Dried or dry-salted	0	0	Duty-Free			
41012080. Other	0	0	Duty-Free			
410150. Whole raw hides and skins of bovine "incl. buffalo" or equine animals, whether or not dehaired or split, of a weight per skin > 16 kg, fresh, or salted, dried, limed, pickled or otherwise preserved (excl. tanned, parchment-dressed or further prepared)						
41015010. Fresh	0	0	Duty-Free			
41015030. Wet-salted	0	0	Duty-Free			
41015050. Dried or dry-salted	0	0	Duty-Free			
41015090. Other	0	0	Duty-Free			
410190. Butts, bends, bellies and split raw hides and skins of bovine "incl. buffalo" or equine animals, whether or not dehaired, fresh, or salted, dried, limed, pickled or otherwise preserved, and whole raw hides and skins of a weight per skin > 8 kg but < 16 kg when simply dried and > 10 kg but < 16 kg when dry-salted (excl. tanned, parchment-dressed or further prepared)						
41019000. Other, including butts, bends and bellies	0	0	Duty-Free			
<b>4102. Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.</b>						
410210. Raw skins of sheep or lambs, with wool on, fresh or salted, dried, limed, pickled or otherwise preserved (excl. those of Astrakhan, Caracul, Persian, Broadtail or similar lambs, or of Indian, Chinese, Mongolian or Tibetan lambs and tanned, parchment-dressed or further prepared)						
41021010. Of lambs	0	0	Duty-Free			
41021090. Other	0	0	Duty-Free			
410221. Raw skins of sheep or lambs, without wool on, pickled, whether or not split						
41022100. Pickled	0	0	Duty-Free			
410229. Raw skins of sheep or lambs, without wool on, fresh or salted, dried, limed or otherwise preserved, whether or not split (excl. pickled, tanned, parchment-dressed or further prepared)						
41022900. Other	0	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

CHAPTER 41. RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>4103. Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.</b>						41.01-41.03; A change from any other heading (of any origin).
410320. Raw hides and skins of reptiles, fresh or salted, dried, limed, pickled or otherwise preserved (excl. tanned, parchment-dressed or further prepared)						
41032000. <i>Of reptiles</i>	0	0		Duty-Free		
410330. Raw hides and skins of swine, fresh, or salted, dried, limed, pickled or otherwise preserved, whether or not dehaired or split (excl. tanned, parchment-dressed or further prepared)						
41033000. <i>Of swine</i>	0	0		Duty-Free		
410390. Raw hides and skins, fresh, or salted, dried, limed, pickled or otherwise preserved, whether or not dehaired, incl. birdskins without feathers or down (excl. tanned, parchment-dressed or further prepared, hides and skins of bovine "incl. buffalo" animals, equine animals, sheep, lambs, reptiles and swine)						
41039000. <i>Other</i>	0	0		Duty-Free		

CHAPTER 43. FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>4301. Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.</b>						43.01; A change from any other heading (of any origin).
430110. Raw furskins of mink, whole, with or without heads, tails or paws						
43011000. <i>Of mink, whole, with or without head, tail or paws</i>	0	0		Duty-Free		
430130. Raw furskins of the following types of lamb: Astrakhan, Caracul, Persian, Broadtail and similar, and Indian, Chinese, Mongolian or Tibetan, whole, with or without heads, tails or paws						
43013000. <i>Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws</i>	0	0		Duty-Free		
430160. Raw furskins of fox, with or without heads, tails or paws						
43016000. <i>Of fox, whole, with or without head, tail or paws</i>	0	0		Duty-Free		
430180. Raw furskins, whole, with or without heads, tails or paws (excl. those of mink, lamb - Astrakhan, Caracul, Persian, Broadtail and similar, and Indian, Chinese, Mongolian or Tibetan - and fox)						
43018000. <i>Other furskins, whole, with or without head, tail or paws</i>	0	0		Duty-Free		
430190. Heads, tails, paws and other pieces or cuttings of furskins suitable for use in furriery						
43019000. <i>Heads, tails, paws and other pieces or cuttings, suitable for furriers use</i>	0	0		Duty-Free		

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

## CHAPTER 50. SILK

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>5001. Silk-worm cocoons suitable for reeling.</b>						50.01-50.02; A change from any other heading (of any origin).
500100. Silkworm cocoons suitable for reeling						
50010000. <i>Silk-worm cocoons suitable for reeling.</i>	0	0	Duty-Free			
<b>5002. Raw silk (not thrown).</b>						50.03; A change from within this heading or any other heading (of any origin).
500200. Raw silk "non-thrown"						
50020000. <i>Raw silk (not thrown).</i>	0	0	Duty-Free			
<b>5003. Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).</b>						50.03; A change from within this heading or any other heading (of any origin).
500300. Silk waste, incl. cocoons unsuitable for reeling, yarn waste and garnetted stock						
50030000. <i>Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).</i>	0	0	Duty-Free			

## CHAPTER 51. WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>5101. Wool, not carded or combed.</b>						51.01-51.05; A change from any other heading (of any origin).
510111. Greasy shorn wool, incl. fleece-washed wool, neither carded nor combed						
51011100. <i>Shorn wool</i>	0	0	Duty-Free			
510119. Greasy wool, incl. fleece-washed wool, neither carded nor combed (excl. shorn wool)						
51011900. <i>Other</i>	0	0	Duty-Free			
510121. Shorn wool, degreased, non-carbonised, neither carded nor combed						
51012100. <i>Shorn wool</i>	0	0	Duty-Free			
510129. Degreased wool, non-carbonised, neither carded nor combed (excl. shorn wool)						
51012900. <i>Other</i>	0	0	Duty-Free			
510130. Carbonised wool, neither carded nor combed						
51013000. <i>Carbonised</i>	0	0	Duty-Free			

**Note:** **AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e. €5/100 kg).

CHAPTER 51. WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>5102. Fine or coarse animal hair, not carded or combed.</b>						51.01-51.05; A change from any other heading (of any origin).
510211. Hair of Kashmir "cashmere" goats, neither carded nor combed						
51021100. <i>Of Kashmir (cashmere) goats</i>	0	0	Duty-Free			
510219. Fine animal hair, neither carded nor combed (excl. wool and hair of Kashmir "cashmere" goats)						
51021910. <i>Of angora rabbit</i>	0	0	Duty-Free			
51021930. <i>Of alpaca, llama or vicuna</i>	0	0	Duty-Free			
51021940. <i>Of camel (including dromedary) or yak, or of angora, Tibetan or similar goats</i>	0	0	Duty-Free			
51021990. <i>Of rabbit (other than angora rabbit), hare, beaver, nutria or muskrat</i>	0	0	Duty-Free			
510220. Coarse animal hair, neither carded nor combed (excl. wool, hair and bristles used in the manufacture of brooms and brushes, and horsehair from the mane or tail)						
51022000. <i>Coarse animal hair</i>	0	0	Duty-Free			
<b>5103. Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.</b>						
510310. Noils of wool or of fine animal hair (excl. garnetted stock)						
51031010. <i>Not carbonised</i>	0	0	Duty-Free			
51031090. <i>Carbonised</i>	0	0	Duty-Free			
510320. Waste of wool or of fine animal hair, incl. yarn waste (excl. noils and garnetted stock)						
51032000. <i>Other waste of wool or of fine animal hair</i>	0	0	Duty-Free			
510330. Waste of coarse animal hair, incl. yarn waste (excl. garnetted stock, waste of hair or bristles used in the manufacture of brooms and brushes, and of horsehair from the mane or tail)						
51033000. <i>Waste of coarse animal hair</i>	0	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e.€5/100 kg).

## CHAPTER 52. COTTON

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>5201. Cotton, not carded or combed.</b>						52.01-52.03; A change from any other heading (of any origin).
520100. Cotton, neither carded nor combed						
52010010. <i>Rendered absorbent or bleached</i>	0	0	Duty-Free			
52010090. <i>Other</i>	0	0	Duty-Free			
<b>5202. Cotton waste (including yarn waste and garnetted stock).</b>						
520210. Cotton yarn waste, incl. thread waste						
52021000. <i>Yarn waste (including thread waste)</i>	0	0	Duty-Free			
520291. Garnetted stock of cotton						
52029100. <i>Garnetted stock</i>	0	0	Duty-Free			
520299. Cotton waste (excl. yarn waste, thread waste and garnetted stock)						
52029900. <i>Other</i>	0	0	Duty-Free			
<b>5203. Cotton, carded or combed.</b>						
520300. Cotton, carded or combed						
52030000. <i>Cotton, carded or combed.</i>	0	0	Duty-Free			

**Note: AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e. €5/100 kg).

CHAPTER 53. OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN

HS Code and Product Name	Applied WTO Tariffs (2017)		Tariffs Under CETA		Specific Duty Units	Rules of Origin
	AV(%)	SD	AV(%)	SD		
<b>5301. Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).</b>						53.01-53.05; A change from any other heading (of any origin).
530110. Flax, raw or retted						
53011000. <i>Flax, raw or retted</i>	0	0	Duty-Free			
530121. Flax, broken or scutched						
53012100. <i>Broken or scutched</i>	0	0	Duty-Free			
530129. Flax, hackled or otherwise processed, but not spun (excl. broken, scutched and retted flax)						
53012900. <i>Other</i>	0	0	Duty-Free			
530130. Flax tow and waste, incl. yarn waste and garnetted stock						
53013000. <i>Flax tow and waste</i>	0	0	Duty-Free			
<b>5302. True hemp (<i>Cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).</b>						
530210. True hemp " <i>Cannabis sativa</i> L.", raw or retted						
53021000. <i>True hemp, raw or retted</i>	0	0	Duty-Free			
530290. True hemp " <i>Cannabis sativa</i> L.", processed but not spun; tow and waste of hemp, incl. yarn waste and garnetted stock (excl. retted hemp)						
53029000. <i>Other</i>	0	0	Duty-Free			

**Note:** **AV (ad valorem) Tariff:** Tariff on exports, expressed as a percentage of the export value (i.e. 10%). **SD (Specific Duty):** A duty applied to the export, expressed in the Specific Duty Units (i.e. €5/100 kg).