#### Chapter 19

# PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS

#### Notes.

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

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
19.01		Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.			
1901.10		-Preparations suitable for infants or young children, put up for retail sale			
1901.10.10	00	Food preparations of flour, meal, starch or malt extract	KGM	6%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
1901.10.20	ı	Food preparations of goods of headings 04.01 to 04.04 containing more than 10% on a dry weight basis of milk solids		9.5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		Certified organic	KGM		Citi. 1100
	20	Not certified organic	KGM		
1901.10.90		Other		9.5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		Malt extract	KGM		G
	90	Other	KGM		
1901.20		-Mixes and doughs for the preparation of bakers' wares of heading 19.05			
		In packages of a weight not exceeding 11.34 kg each:			
1901.20.11		Containing more than 25% by weight of butterfat, not put up for retail sale, within access commitment		4%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
	11		KGM		
		Other	KGM		
		Doughs	KGM		

Tariff Item	SS Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1901.20.12	Containing more than 25% by weight of butterfat, not put up for retail sale, over access commitment		246% but not less than \$2.85/kg	
		KGM		
	19 Other	KGM		
	20 Doughs			
1901.20.13	Other, containing 25% or more by weight of wheat, within access commitment		4%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
	10 <i>Mixes</i>	KGM KGM		
1901.20.14	Other, in packages of a weight not exceeding 454 g each, containing 25% or more by weight of wheat, over access commitment; Frozen, for bread, buns, rolls and pizza crusts, in packages of a weight not exceeding 900 g each, containing 25% or more by weight of wheat, over access commitment		4%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	10 Mixes	KGM		GPT: 4%
	20 Doughs			
1901.20.15	Other, containing 25% or more by weight of wheat, over access commitment		11.93¢/kg plus 8.5%	LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT: 7.59¢/kg plus 5%
	Mixes:			
	11Cake	KGM		
	19 Other	KGM KGM		
1901.20.19	Other		6%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
	10 <i>Mixes</i> 20 <i>Doughs</i>	KGM KGM		
	In bulk or in packages of a weight exceeding 11.34 kg each:			

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1901.20.21		Containing more than 25% by weight of butterfat, not put up for retail sale, within access commitment		3%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
		Mixes: Cereal cake mixes	KGM		
		Other			
		Doughs			
1901.20.22		Containing more than 25% by weight of butterfat, not put up for retail sale, over access commitment		244% but not less than \$2.83/kg	
		Mixes:			
		Cereal cake mixes	KGM		
		Other Doughs	KGM KGM		
	20	Doughs	KOW		
1901.20.23	3 00	Other, containing 25% or more by weight of wheat, within access commitment	KGM	3%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
1901.20.24	4 00	Other, containing 25% or more by weight of wheat, over access commitment	KGM	11.93¢/kg plus 6%	LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT: 7.59¢/kg plus 3.5%
1901.20.29		Other	KOM	4.5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
		Mixes Doughs	KGM KGM		
1901.90		-Other			
		Malt extract:			
1901.90.11	1 00	Within access commitment	KGM	Free	AUT, NZT, CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free

1901.90.12 00Over access commitment	1901.90.20Food preparations of flour, meal, starch or malt extract  1901.90.20Food preparations of flour, meal, starch or malt extract  1901.90.20Food preparations of flour, meal, starch or malt extract  1901.90.20Food preparations of flour, meal, starch or malt extract  1901.90.20	Tariff Item	SS Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
UST, MAT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, IHNT, KRT, CEUT, UAT, CPTPT, UKT: Free  20	UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free  20	1901.90.12	00Over access commitment	KGM		CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT: 12.58¢/kg plus
20 Malked milk mixes, powdered	20 Matted milk mixes, powdered	1901.90.20	Food preparations of flour, meal, starch or malt extract		Free	UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT,
30 Other drink preparations, powdered	30Other drink preparations, powdered		20Malted milk mixes powdered	KGM		01 11 1, 0111.1100
90 Other	90 Other					
than 10% but less than 50% on a dry weight basis of milk solids:  1901.90.31 00loc cream mixes or ice milk mixes, within access commitment  KGM 6.5% CCCT, LDCT, UST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%  1901.90.32 00loc cream mixes or ice milk mixes, over access commitment  KGM 267.5% but not less than \$1.16/kg  1901.90.33Other, not put up for retail sale, within access commitment  6.5% CCCT, LDCT, UST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%  10Prepared puddings KGM  1901.90.34Other, not put up for retail sale, over access commitment  250.5% but not less than \$2.91/kg  10Prepared puddings KGM  1901.90.39Other KGM	than 10% but less than 50% on a dry weight basis of milk solids:  1901.90.31 00lce cream mixes or ice milk mixes, within access commitment  KGM 6.5% CCCT, LDCT, UST, CT CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%  1901.90.32 00lce cream mixes or ice milk mixes, over access commitment  KGM 267.5% but not less than \$1.16/kg  1901.90.33Other, not put up for retail sale, within access commitment  6.5% CCCT, LDCT, UST, CT CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%  10Prepared puddings KGM  1901.90.34Other KGM  1901.90.34Other, not put up for retail sale, over access commitment  250.5% but not less than \$2.91/kg  KGM  90Other KGM  1901.90.39Other KGM  Free CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PT, HNT, CLT, JT, JT, JT, JT, JT, JT, JT, JT, JT, J		· · · · · · · · · · · · · · · · · · ·			
CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%  1901.90.32 00loe cream mixes or ice milk mixes, over access commitment  KGM 267.5% but not less than \$1.16/kg  1901.90.33Other, not put up for retail sale, within access commitment  6.5% CCCT, LDCT, UST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%  10Prepared puddings KGM  1901.90.34Other, not put up for retail sale, over access commitment  250.5% but not less than \$2.91/kg  10Prepared puddings KGM  90Other KGM  1901.90.39Other KGM  1901.90.39Other KGM  1901.90.39Other KGM  KGM  Free CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free	CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%  1901.90.32 00lce cream mixes or ice milk mixes, over access commitment  1901.90.33Other, not put up for retail sale, within access commitment  1901.90.34Other, not put up for retail sale, within access commitment  1901.90.34Other, not put up for retail sale, over access commitment  1901.90.34Other, not put up for retail sale, over access commitment  1901.90.34Other, not put up for retail sale, over access commitment  1901.90.35Other KGM  1901.90.39Other KGM					
less than \$1.16/kg  1901.90.33Other, not put up for retail sale, within access commitment  6.5% CCCT, LDCT, UST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%  10Prepared puddings	less than \$1.16/kg  1901.90.33Other, not put up for retail sale, within access commitment  6.5% CCCT, LDCT, UST, CT CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%  10Prepared puddings	1901.90.31	00 lce cream mixes or ice milk mixes, within access commitment	KGM	6.5%	CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free
CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%	CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%  10	1901.90.32	00lce cream mixes or ice milk mixes, over access commitment	KGM	less than	
10	10 Prepared puddings KGM 90 Other KGM  1901.90.34 Other, not put up for retail sale, over access commitment  250.5% but not less than \$2.91/kg  10 Prepared puddings KGM 90 Other KGM  1901.90.39 Other Free CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free  10 Prepared puddings KGM	1901.90.33	Other, not put up for retail sale, within access commitment		6.5%	CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free
90Other KGM  1901.90.34Other, not put up for retail sale, over access commitment  250.5% but not less than \$2.91/kg  10Prepared puddings KGM  90Other KGM  1901.90.39Other Free CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free  10Prepared puddings KGM	90 Other		10 Prenared nuddings	KGM		GI 1. 070
less than \$2.91/kg	less than \$2.91/kg					
10 Prepared puddings       KGM         90 Other       KGM         1901.90.39 Other       Free       CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free         10 Prepared puddings       KGM	10 Prepared puddings	1901.90.34	Other, not put up for retail sale, over access commitment		less than	
90 Other KGM  1901.90.39 Other Free CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free 10 Prepared puddings KGM	90 Other		10 Prepared puddings	KGM	•	
UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free	UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free			KGM		
, , ,	, , ,	1901.90.39			Free	UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT,
90 <i>Other</i> KGM	90 <i>(Vight)</i> KGM			KGM		
			90 Other	KGM		

Tariff Item	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1901.90.40	Food preparations of goods of headings 04.01 to 04.04, containing 10% or less on a dry weight basis of milk solids		Free	CCCT, LDCT, GPT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free
	10Prepared puddings90Other	KGM KGM		
	Food preparations of goods of headings 04.01 to 04.04, containing 50% or more on a dry weight basis of milk solids:			
1901.90.51	00lce cream mixes or ice milk mixes, within access commitment	KGM	6.5%	CCCT, LDCT, UST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%
1901.90.52	00lce cream mixes or ice milk mixes, over access commitment	KGM	267.5% but not less than \$1.16/kg	
1901.90.53	00Other, not put up for retail sale, within access commitment	KGM	6.5%	CCCT, LDCT, UST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%
1901.90.54	00Other, not put up for retail sale, over access commitment	KGM	250.5% but not less than \$2.91/kg	
1901.90.59	00Other	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.			
	-Uncooked pasta, not stuffed or otherwise prepared:			
1902.11	Containing eggs			
1902.11.10	00Containing 25% or more by weight of wheat, within access commitment	KGM	4%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 4%
	Containing 25% or more by weight of wheat, over access commitment:			

Tariff Item	SS Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1902.11.21	In packages of a weight not exceeding 2.3 kg each  30Dried	KGM KGM	4%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 4%
1902.11.29	Other		16.27¢/kg plus 8.5%	LDCT, UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT: 10.35¢/kg plus 5%
	30 <i>- Dried</i>	KGM KGM		
1902.11.90	00Other	KGM	6%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 4%
1902.19	Other			
	Low protein or protein-free pasta, certified by Health Canada as special low protein or protein-free dietary products:			
1902.19.11	00 Containing 25% or more by weight of wheat, within access commitment	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
1902.19.12			Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	30 <i>- Dried</i>	KGM KGM		
1902.19.19	00Other	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	Other, containing flour and water only:			

Tariff Item	SS	•	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1902.19.2		Containing 25% or more by weight of wheat, within access commitment		Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		Other	KGM KGM		
1902.19.22	2	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 2.3 kg each, over access commitment		Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
			KGM KGM		
1902.19.23	3	Other, containing 25% or more by weight of wheat, over access commitment		16.27¢/kg	LDCT, UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT: 10.35¢/kg
		Other	KGM KGM		
1902.19.29	)	Other		Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		Other:	KGM KGM		
1902.19.91	00	Containing 25% or more by weight of wheat, within access commitment	KGM	4%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 4%
1902.19.92		Containing 25% or more by weight of wheat, in packages of a weight not exceeding 2.3 kg each, over access commitment		4%	CCCT, LDCT, UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 4%
			KGM KGM		

Tariff Item S	S Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1902.19.93 0	0 Other, containing 25% or more by weight of wheat, over access commitment	KGM	16.27¢/kg plus 8.5%	LDCT, UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT: 10.35¢/kg plus 5%
1902.19.99	Other		6%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 4%
	0 <i>-Dried</i>	KGM KGM		
1902.20.00	-Stuffed pasta, whether or not cooked or otherwise prepared		11%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 10%
	0 In airtight containers 0 Other	KGM KGM		GI 1. 10%
1902.30	-Other pasta			
	Low protein or protein-free pasta, without meat, certified by Health Canada as special low protein or protein-free dietary products:			
1902.30.11 0	0 Containing 25% or more by weight of wheat, within access commitment	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
1902.30.12 0	0Containing 25% or more by weight of wheat, over access commitment	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
1902.30.19 0	0Other	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free

Tariff Item SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1902.30.20 00 -	Other, containing 25% or more by weight of wheat, without meat, within access commitment	KGM	4%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 4%
-	Other, containing 25% or more by weight of wheat, without meat, over access commitment:			
1902.30.31 -	In packages of a weight not exceeding 2.3 kg each		4%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 4%
	In airtight containers	KGM KGM		
1902.30.39 00 -	Other	KGM	4.01¢/kg plus 8.5%	LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT 2.55¢/kg plus 5%
1902.30.40 -	Other, without meat		6%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 4%
	In airtight containers	KGM KGM		
1902.30.50 -	With meat		11%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 10%
	In airtight containers	KGM KGM		
1902.40 -	Couscous			
1902.40.10 00 -	In packages of a weight not exceeding 11.34 kg each	KGM	5.5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1902.40.20	00 -	In bulk or in packages of a weight exceeding 11.34 kg each	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
1903.00.00		Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
19.04	!	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.			
1904.10		-Prepared foods obtained by the swelling or roasting of cereals or cereal products			
1904.10.10		Containing 25% or more by weight of wheat, within access commitment		4%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
		Containing cane and/or beet sugar	KGM KGM		GF 1. 370
		Containing 25% or more by weight of wheat, over access commitment:			
1904.10.21		In packages of a weight not exceeding 454 g each		4%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 4%
		Containing cane and/or beet sugar	KGM KGM		
1904.10.29		Other		11.64¢/kg plus 8.5%	LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT: 7.40¢/kg plus 5%
		Containing cane and/or beet sugar	KGM KGM		

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1904.10.30	0 00	Of barley, within access commitment	KGM	4%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
		Of barley, over access commitment:			
1904.10.4	1 00	Breakfast cereals, in packages of a weight not exceeding 454 g each	KGM	4%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
1904.10.49	9 00	Other	KGM	12.6¢/kg plus 8.5%	LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT: 8.01¢/kg plus 5%
1904.10.90	0	Other		6%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
		Containing cane and/or beet sugar	KGM KGM		
1904.20		-Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals			
1904.20.10	0 00	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, within access commitment	KGM	4%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
		Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, over access commitment:			
1904.20.2	1 00	In packages of a weight not exceeding 454 g each	KGM	4%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 4%

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1904.20.29	00 -	Other	KGM	9.17¢/kg plus 8.5%	LDCT, UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT: 5.83¢/kg plus 5%
1904.20.30	00 -	Of barley, in packages of a weight not exceeding 11.34 kg each, within access commitment	KGM	4%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
	-	Of barley, in packages of a weight not exceeding 11.34 kg each, over access commitment:			
1904.20.41	00 -	Breakfast cereals, in packages of a weight not exceeding 454 g each	KGM	4%	CCCT, LDCT, UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
1904.20.49	00 -	Other	KGM	9.95¢/kg plus 8.5%	LDCT, UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT: 6.33¢/kg plus 5%
1904.20.50	) -	Other, in packages of a weight not exceeding 11.34 kg each		6%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
		"Musli" type breakfast cereals Other	KGM KGM		
	-	In bulk or in packages of a weight exceeding 11.34 kg each:			
1904.20.61	00 -	Containing 25% or more by weight of wheat, within access commitment	KGM	3%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1904.20.62	2 00 -	Containing 25% or more by weight of wheat, over access commitment	KGM	9.17¢/kg plus 6%	LDCT, UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT: 5.83¢/kg plus 3.5%
1904.20.63	3 00 -	Of barley, within access commitment	KGM	3%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
1904.20.64	1 00 -	Of barley, over access commitment	KGM	9.95¢/kg plus 6%	LDCT, UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT: 6.33¢/kg plus 3.5%
1904.20.69	9 00 -	Other	KGM	4.5%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
1904.30	-	Bulgur wheat			
1904.30.10	0 00 -	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, within access commitment	KGM	4%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
	-	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, over access commitment:			
1904.30.21	1 00 -	In packages of a weight not exceeding 454 g each	KGM	4%	CCCT, LDCT, UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 4%
1904.30.29	9 00 -	Other	KGM	9.17¢/kg plus 8.5%	LDCT, UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT: 5.83¢/kg plus 5%

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1904.30.50	00 -	Other, in packages of a weight not exceeding 11.34 kg each	KGM	6%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
	-	In bulk or in packages of a weight exceeding 11.34 kg each:			
1904.30.61	1 00 -	Containing 25% or more by weight of wheat, within access commitment	KGM	3%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
1904.30.62	2 00 -	Containing 25% or more by weight of wheat, over access commitment	KGM	9.17¢/kg plus 6%	LDCT, UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT: 5.83¢/kg plus 3.5%
1904.30.69	9 00 -	Other	KGM	4.5%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
1904.90	-(	Other			
1904.90.10	0 00 -	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, within access commitment	KGM	4%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
	-	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, over access commitment:			
1904.90.21	1 00 -	In packages of a weight not exceeding 454 g each	KGM	4%	CCCT, LDCT, UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 4%

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1904.90.29	00 -	Other	KGM	9.17¢/kg plus 8.5%	LDCT, UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT: 5.83¢/kg plus 5%
1904.90.30	00 -	Of barley, in packages of a weight not exceeding 11.34 kg each, within access commitment	KGM	4%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
1904.90.40	00 -	Of barley, in packages of a weight not exceeding 11.34 kg each, over access commitment	KGM	9.95¢/kg plus 8.5%	LDCT, UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT: 6.33¢/kg plus 5%
1904.90.50	00 -	Other, in packages of a weight not exceeding 11.34 kg each	KGM	6%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
	-	In bulk or in packages of a weight exceeding 11.34 kg each:			
1904.90.61	00 -	Containing 25% or more by weight of wheat, within access commitment	KGM	3%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
1904.90.62	00 -	Containing 25% or more by weight of wheat, over access commitment	KGM	9.17¢/kg plus 6%	LDCT, UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT: 5.83¢/kg plus 3.5%
1904.90.63	00 -	Of barley, within access commitment	KGM	3%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1904.90.64	1 00	Of barley, over access commitment	KGM	9.95¢/kg plus 6%	LDCT, UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT: 6.33¢/kg plus 3.5%
1904.90.69	9	Other		4.5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
		Rice preparations	KGM KGM		
19.05		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.			
1905.10		-Crispbread			
1905.10.10	00 00	Leavened with yeast, containing 25% or more by weight of wheat, within access commitment	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		Leavened with yeast, containing 25% or more by weight of wheat, over access commitment:			
1905.10.21	1 00	In packages of a weight not exceeding 454 g each	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
1905.10.29	9 00	Other	KGM	13.51¢/kg	LDCT, UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT,: 8.59¢/kg
1905.10.30	00 00	Other, leavened with yeast	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free

Tariff Item	S	s	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1905.10.40	0 0	0 -	<ul> <li>-Not leavened with yeast, in packages of a weight not exceeding 11.34 kg each, containing 25% or more by weight of wheat, within access commitment</li> </ul>	KGM	4%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
		-	<ul> <li>-Not leavened with yeast, in packages of a weight not exceeding 11.34 kg each, containing 25% or more by weight of wheat, over access commitment:</li> </ul>			
1905.10.5 <sup>-</sup>	1 0	0 -	In packages of a weight not exceeding 454 g each	KGM	4%	CCCT, LDCT, UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 4%
1905.10.59	9 0	0 -	Other	KGM	13.51¢/kg plus 8.5%	LDCT, UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT: 8.59¢/kg plus 5%
1905.10.60	0 0	0 -	Other, not leavened with yeast, in packages of a weight not exceeding 11.34 kg each	KGM	6%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
		-	Other, not leavened with yeast, in bulk or in packages of a weight exceeding 11.34 kg each:			
1905.10.7 <sup>-</sup>	1 0	0 -	Containing 25% or more by weight of wheat, within access commitment	KGM	3%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
1905.10.72	2 0	0 -	Containing 25% or more by weight of wheat, over access commitment	KGM	13.51¢/kg plus 6%	LDCT, UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT: 8.59¢/kg plus 3.5%

Tariff Item	SS Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1905.10.79	00 Other	KGM	4.5%	CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
1905.20.00	00 -Gingerbread and the like	KGM	3%	AUT, NZT, CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	-Sweet biscuits; waffles and wafers:			
1905.31	Sweet biscuits			
1905.31.10	00Certified by Health Canada as special low protein or protein-free products	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	<ul> <li> Other biscuits valued at 44¢/kg or more, said value to be based on the net weight and to include the value of the usual retail package:</li> </ul>			
1905.31.21	00 Containing 25% or more by weight of wheat, within access commitment	KGM	2%	AUT, NZT, CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
1905.31.22	00Containing 25% or more by weight of wheat, in packages of a weight not exceeding 1.36 kg each, over access commitment	KGM	2%	AUT, NZT, CCCT, LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
1905.31.23	00Containing 25% or more by weight of wheat, over access commitment	KGM	5.42¢/kg plus 4%	LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT: 3.44¢/kg plus 2.5%
1905.31.29	00 Other	KGM	3%	AUT, NZT, CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free

Tariff Item	S Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
<u> </u>	Other:	ı		
1905.31.91 0	0Containing 25% or more by weight of wheat, within access commitment	KGM	2%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 2%
1905.31.92 0	0Sweet biscuits containing 25% or more by weight of wheat, in packages of a weight not exceeding 1.36 kg each, over access commitment	KGM	2%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 2%
1905.31.93 0	0Other, containing 25% or more by weight of wheat, over access commitment	KGM	5.42¢/kg plus 4%	LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT: 3.44¢/kg plus 2.5%
1905.31.99 0	0Other	KGM	3%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 2%
1905.32	Waffles and wafers			
1905.32.10 0	0Certified by Health Canada as special low protein or protein-free productsOther:	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
1905.32.91 0	0Containing 25% or more by weight of wheat, within access commitment	KGM	2%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 2%
1905.32.92 0	<ul> <li>0Wafers and frozen waffles containing 25% or more by weight of wheat, in packages of a weight not exceeding 454 g each, over access commitment</li> </ul>	KGM	2%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 2%

Tariff Item SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1905.32.93 00	Other, containing 25% or more by weight of wheat, over access commitment	KGM	5.42¢/kg plus 4%	LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT: 3.44¢/kg plus 2.5%
1905.32.99 00	Other	KGM	3%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 2%
1905.40	-Rusks, toasted bread and similar toasted products			
1905.40.10 00	Special dietary, as defined under regulations of Health Canada	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
1905.40.20 00	Other, leavened with yeast, containing 25% or more by weight of wheat, within access commitment	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	Other, leavened with yeast, containing 25% or more by weight of wheat, over access commitment:			
1905.40.31 00	In packages of a weight not exceeding 454 g each	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
1905.40.39 00	Other	KGM	13.51¢/kg	LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT: 8.59¢/kg
1905.40.40 00	Other, leavened with yeast	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1905.40.50	00 -	Other, not leavened with yeast, containing 25% or more by weight of wheat, within access commitment	KGM	3.5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
	-	Other, not leavened with yeast, containing 25% or more by weight of wheat, over access commitment:			
1905.40.61	I 00 -	In packages of a weight not exceeding 454 g each	KGM	3.5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
1905.40.69	9 00 -	Other	KGM	13.51¢/kg plus 7.5%	LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT: 8.59¢/kg plus 4,5%
1905.40.90	00 -	Other	KGM	5.5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
1905.90	-	Other			
1905.90.10	00 -	Special dietary biscuits as defined under regulations of Health Canada; Low protein or protein-free biscuits certified by Health Canada as special low protein or protein-free products	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
1905.90.20	00 -	Bread, leavened with yeast; Unleavened bread for sacramental purposes and communion wafers	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	-	Other bread:			

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1905.90.31	00	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, within access commitment	KGM	4%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 4%
1905.90.32	: 00	Fresh bread, buns and rolls, in packages of a weight not exceeding     1.36 kg each, or other bread in packages of a weight not exceeding     454 g each, containing 25% or more by weight of wheat, over access     commitment	KGM	4%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 4%
1905.90.33	00	Other, containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, over access commitment	KGM	8.47¢/kg plus 8.5%	LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT: 5.39¢/kg plus 5%
1905.90.34	00	Containing 25% or more by weight of wheat, in bulk or in packages of a weight exceeding 11.34 kg each, within access commitment	KGM	3%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
1905.90.35	00	Containing 25% or more by weight of wheat, in bulk or in packages of a weight exceeding 11.34 kg each, over access commitment	KGM	8.47¢/kg plus 6%	LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT: 5.39¢/kg plus 3.5%
1905.90.39		Other		4.5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
	20	In packages of a weight not exceeding 11.34 kg each	KGM KGM		G. 1. 0%
		-Other biscuits:			
1905.90.41	00	Containing 25% or more by weight of wheat, valued at 44¢/kg or more, said value to be based on the net weight and to include the value of the usual retail package, within access commitment	KGM	2%	AUT, NZT, CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 2%

Tariff Item	S	s	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1905.90.42	2 0	00 -	Other, containing 25% or more by weight of wheat, within access commitment	KGM	2%	AUT, NZT, CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 2%
1905.90.43	3 C	00 -	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 1.36 kg each, over access commitment	KGM	2%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 2%
1905.90.44	4 C	00 -	<ul> <li> Other, containing 25% or more by weight of wheat, valued at 44¢/kg or more, said value to be based on the net weight and to include the value of the usual retail package, over access commitment</li> </ul>	KGM	5.42¢/kg plus 4%	LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT: 3.44¢/kg plus 2.5%
1905.90.45	5 0	00 -	Other, containing 25% or more by weight of wheat, over access commitment	KGM	5.42¢/kg plus 4%	LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT: 3.44¢/kg plus 2.5%
1905.90.49	9	-	Other		3%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 2%
			Soda biscuits Other	KGM KGM		
		-	<ul> <li>- Pizza and quiche; pastries, pies, puddings and cakes, including sweet products leavened with yeast; bakery products made without flour:</li> </ul>			
1905.90.51	1 0	00 -	Pizza and quiche	KGM	14.5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 10%

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1905.90.59		Other		9.5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free AUT: 7% NZT: 7% GPT: 7%
		Puddings	KGM		
		Other: Pies, cakes and pastry, not frozen	KGM		
		Other, frozen	KGM		
		Other	KGM		
		-Pretzels:			
1905.90.61	00	Containing 25% or more by weight of wheat, within access commitment	KGM	2%	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
1905.90.62	2 00	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 1.36 kg each, over access commitment	KGM	2%	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
1905.90.63	3 00	Containing 25% or more by weight of wheat, in packages of a weight exceeding 1.36 kg each, over access commitment	KGM	13.11¢/kg plus 4%	LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT: 8.34¢/kg plus 2.5%
1905.90.69	00	Other	KGM	3%	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		-Empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and cheese sticks:			
1905.90.71		In packages of a weight not exceeding 11.34 kg each		6%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 3%
	10	Cheese sticks	KGM		Oi 1. 070
		Other	KGM		

Tariff Item	S	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1905.90.72	2 (	In bulk or in packages of a weight exceeding 11.34 kg each	KGM	4.5%	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
1905.90.90	0	Other		11%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%
		Corn chips and similar crisp snack foods			