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 | 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: Free GPT: 3% |
| 1901.10.20 | 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: Free |
| |)Certified organic | KGM KGM | | 01 11 1.1100 |
| 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: Free |
| |)Malt extract | KGM 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: Free GPT: 3% |
| 11 | | KGM | | |
| 19 |) Other | KGM KGM | | |
| 1901.20.12 | Containing more than 25% by weight of butterfat, not put up for retail sale, over access commitment | | 246% but not less than \$2.85/kg | |

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|----------------|----------|--|------------------|------------------------|--|
| | | Mixes: | | | |
| | | Cereal cake mixes | KGM | | |
| | | Other | KGM | | |
| | 20 | Dougns | KGM | | |
| 1901.20.13 | 3 | Other, containing 25% or more by weight of wheat, within access commitment | | 4% | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COL' JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 3% |
| | | Mixes | KGM | | |
| | 20 | Doughs | 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: Free GPT: 4% |
| | 10 | Mixes | KGM | | |
| | 20 | Doughs | KGM | | |
| 1901.20.15 | į | Other, containing 25% or more by weight of wheat, over access commitment | | 11.93¢/kg plus 8.5% | LDCT, UST, MXT, CIA CT, CRT, PT, COLT, J PAT, HNT, KRT, CEU UAT: Free CPTPT: 7.59¢/kg plus 5% |
| | | Mixes: | 14014 | | |
| | | Cake | KGM | | |
| | | Other | KGM KGM | | |
| | 20 | Doughs | KGW | | |
| 1901.20.19 | | Other | | 6% | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COL' JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 3% |
| | | | KGM KGM | | |
| | 20 | Sought | . COIVI | | |
| | | In bulk or in packages of a weight exceeding 11.34 kg each: | | | |
| 1901.20.21 | | Containing more than 25% by weight of butterfat, not put up for retail sale, within access commitment | | 3% | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COL JT, PAT, HNT, CEUT UAT, CPTPT: Free GPT: 3% |
| | | Mixes: | | | |
| | | Cereal cake mixes | KGM | | |
| | 19 | Other | KGM | | |

| Tariff Item | ss | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|--------------|--------------|---|-------------------|--|--|
| : | 20 - | Doughs | KGM | <u>. </u> | |
| 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 | |
| | 11 - 19 - | Mixes: Cereal cake mixes Other Doughs | KGM KGM KGM | | |
| 1901.20.23 (| 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: Free GPT: 3% |
| 1901.20.24(| 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: Free CPTPT: 7.59¢/kg plus 3.5% |
| 1901.20.29 | - | Other | | 4.5% | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 3% |
| | | Mixes Doughs | KGM KGM | | |
| 1901.90 | - | Other | | | |
| | - | Malt extract: | | | |
| 1901.90.11 | 00 - | Within access commitment | KGM | Free | AUT, NZT, CCCT, LDC UST, MXT, CT, CRT, IT NT, SLT, PT, COLT, JT PAT, HNT, CEUT, UAT CPTPT: Free |
| 1901.90.12 (| 00 - | Over access commitment | KGM | 19.78¢/kg plus 17% | LDCT, UST, MXT, CT, CRT,PT,COLT,JT,PA' HNT, KRT, CEUT, UAT: Free CPTPT: 12.58¢/kg plu 10.5% |

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|----------------|----|---|------------------|--|---|
| 1901.90.20 | | Food preparations of flour, meal, starch or malt extract | | Free | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free |
| | | Malted milk mixes, powdered | KGM | | |
| | | Other drink preparations, powdered | KGM | | |
| | 90 | Other | KGM | | |
| | | Food preparations of goods of headings 04.01 to 04.04, containing more than 10% but less than 50% on a dry weight basis of milk solids: | | | |
| 1901.90.31 | 00 | Ice cream mixes or ice milk mixes, within access commitment | KGM | 6.5% | CCCT, LDCT, UST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT: Free GPT: 5% |
| 1901.90.32 | 00 | Ice cream mixes or ice milk mixes, over access commitment | KGM | 267.5% but not less than \$1.16/kg | |
| 1901.90.33 | | Other, not put up for retail sale, within access commitment | | 6.5% | CCCT, LDCT, UST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT: Free GPT: 5% |
| | | Prepared puddings | KGM KGM | | |
| 1901.90.34 | | Other, not put up for retail sale, over access commitment | | 250.5% but not less than \$2.91/kg | |
| | | Prepared puddings | KGM 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: Free |
| | | Prepared puddings | KGM | | |
| | 90 | Other | KGM | | |
| 1901.90.40 | | Food preparations of goods of headings 04.01 to 04.04, containing 10% or less on a dry weight basis of milk solids | | Free | CCCT, LDCT, GPT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT: Free |
| | | Prepared puddings | KGM | | |
| | 90 | Other | KGM | | |

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|----------------|----|--|------------------|--|---|
| | | Food preparations of goods of headings 04.01 to 04.04, containing 50% or more on a dry weight basis of milk solids: | | | |
| 1901.90.51 | 00 | lce 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: Free GPT: 5% |
| 1901.90.52 | 00 | lce cream mixes or ice milk mixes, over access commitment | KGM | 267.5% but not less than \$1.16/kg | |
| 1901.90.53 | 00 | Other, not put up for retail sale, within access commitment | KGM | 6.5% | CCCT, LDCT, UST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT: Free GPT: 5% |
| 1901.90.54 | 00 | Other, not put up for retail sale, over access commitment | KGM | 250.5% but not less than \$2.91/kg | |
| 1901.90.59 | 00 | Other | KGM | Free | CCCT, LDCT, GPT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT: 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 | 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: Free GPT: 4% |
| | | Containing 25% or more by weight of wheat, over access commitment: | | | |
| 1902.11.21 | | 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: Free GPT: 4% |
| | | Dried | KGM KGM | | |

| Tariff Item | ss | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|----------------|------|--|------------------|------------------------|---|
| 1902.11.29 | | Other <i>Dried</i> | KGM | 16.27¢/kg plus 8.5% | LDCT, UST, MXT, CT, CRT,PT,COLT,JT,PAT, HNT, KRT, CEUT, UAT: Free CPTPT: 10.35¢/kg plus 5% |
| | 90 - | Other | KGM | | |
| 1902.11.90 | 00 - | Other | KGM | 6% | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: 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: Free |
| 1902.19.12 | - | Containing 25% or more by weight of wheat, over access commitment | | Free | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free |
| | | Dried | KGM KGM | | |
| 1902.19.19 | 00 - | Other | KGM | Free | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free |
| | - | Other, containing flour and water only: | | | |
| 1902.19.21 | - | 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: Free |
| | | Dried | KGM KGM | | |

| | Tariff Item | ss | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|---|----------------|----|---|------------------|------------------------|---|
| | 1902.19.22 | 30 | Containing 25% or more by weight of wheat, in packages of a weight not exceeding 2.3 kg each, over access commitment Dried | KGM KGM | Free | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free |
| _ | 4000 40 00 | | | | 40.074// | LDCT LICT MYT CT |
| ı | 1902.19.23 | • | 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: Free CPTPT: 10.35¢/kg |
| | | | Other | KGM KGM | | |
| | 1902.19.29 | 1 | Other | | Free | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free |
| | | | Dried | KGM | | O. 1.1 11.100 |
| | | 90 | Other | KGM | | |
| | | | Other: | | | |
| | 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: 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: Free GPT: 4% |
| | | | Dried | KGM | | |
| | | 90 | Other | KGM | | |
| I | 1902.19.93 | 00 | 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: Free CPTPT: 10.35¢/kg plus 5% |

| Tariff Item | SS Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|----------------|--|------------------|---------------|---|
| 1902.19.99 | Other 30 <i>Dried</i> 90 <i>Other</i> | KGM KGM | 6% | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 4% |
| 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: Free GPT: 10% |
| | 10In airtight containers | | | |
| 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 | 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: Free |
| 1902.30.12 | 00 Containing 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: Free |
| 1902.30.19 | 00Other | KGM | Free | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free |
| 1902.30.20 | 00Other, 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: Free GPT: 4% |
| | Other, containing 25% or more by weight of wheat, without meat, over access commitment: | | | |

| | Tariff Item | ss | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|---|----------------|----|---|------------------|-----------------------|--|
| | 1902.30.31 | 10 | In packages of a weight not exceeding 2.3 kg eachIn airtight containers | KGM | 4% | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 4% |
| I | 1902.30.39 | | Other | KGM | 4.01¢/kg plus 8.5% | LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: 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: 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: 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: Free GPT: 5% |
| | 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: Free |

| 19.04 1904.10 | O Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms. 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. -Prepared foods obtained by the swelling or roasting of cereals or cereal | KGM | Free | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free |
|------------------|---|------------|------------------------|--|
| 1904.10 | 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. | | | |
| | Propaged foods obtained by the swelling or reasting of coreals or coreal | | | |
| | 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: Free GPT: 3% |
| | 0Containing cane and/or beet sugar | KGM KGM | | G. 1. 0% |
| | 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: Free GPT: 4% |
| | 0Other | 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: Free CPTPT: 7.40¢/kg plus 5% |
| | 0 Containing cane and/or beet sugar | KGM KGM | | |
| 1904.10.30 0 | 00Of 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: Free GPT: 3% |
| | Of barley, over access commitment: | | | |

| | Tariff Item | ss | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|---|----------------|------|--|------------------|-----------------------|---|
| | 1904.10.41 | 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: Free GPT: 3% |
| ı | 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: Free CPTPT: 8.01¢/kg plus 5% |
| | 1904.10.90 |) | Other | | 6% | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 3% |
| | | | Containing cane and/or beet sugar | KGM KGM | | G. 1. C. |
| | 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 | 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: Free GPT: 3% |
| | | | Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, over access commitment: | | | |
| | 1904.20.21 | 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: Free GPT: 4% |
| ı | 1904.20.29 | 9 00 | Other | KGM | 9.17¢/kg plus 8.5% | LDCT, UST, MXT, CT, CRT,PT,COLT,JT,PAT, HNT, KRT, CEUT, UAT: 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: Free GPT: 3% |

| | Tariff Item | 5 | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|----|----------------|-----|------|---|------------------|-----------------------|---|
| | | | - | Of barley, in packages of a weight not exceeding 11.34 kg each, over access commitment: | | | |
| 19 | 904.20.4 | 1 (| 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: Free GPT: 3% |
| 19 | 904.20.4 | 9 (| 00 - | Other | KGM | 9.95¢/kg plus 8.5% | LDCT, UST, MXT, CT, CRT,PT,COLT,JT,PAT HNT, KRT, CEUT, UAT: Free CPTPT: 6.33¢/kg plus 5% |
| 19 | 904.20.5 | 0 | - | 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: Free GPT: 3% |
| | | | | "Musli" type breakfast cereals Other | KGM KGM | | |
| | | | - | In bulk or in packages of a weight exceeding 11.34 kg each: | | | |
| 19 | 904.20.6 | 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: Free GPT: 3% |
| 19 | 904.20.6 | 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: Free CPTPT: 5.83¢/kg plus 3.5% |
| 19 | 904.20.6 | 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: Free GPT: 3% |
| 19 | 904.20.6 | 4 (| 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: Free CPTPT: 6.33¢/kg plus 3.5% |

| Tariff Item | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|----------------|--|------------------|-----------------------|--|
| 1904.20.69 00 | | KGM | 4.5% | CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT UAT, CPTPT: Free GPT: 3% |
| 1904.30 | -Bulgur wheat | | | |
| 1904.30.10 00 | Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, within access commitment | KGM | 4% | CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT UAT, CPTPT: 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: | | | |
| 904.30.21 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: Free GPT: 4% |
| 904.30.29 00 | Other | KGM | 9.17¢/kg plus 8.5% | LDCT, UST, MXT, CT, CRT,PT,COLT,JT,PAT HNT, KRT, CEUT, UAT: Free CPTPT: 5.83¢/kg plus 5% |
| 004.30.50 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: Free GPT: 3% |
| | In bulk or in packages of a weight exceeding 11.34 kg each: | | | |
| 1904.30.61 00 | Containing 25% or more by weight of wheat, within access commitment | KGM | 3% | CCCT, LDCT, UST, MXT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 3% |
| 1904.30.62 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: Free CPTPT: 5.83¢/kg plus 3.5% |
| | | | | |

| Tariff Item | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariff |
|-----------------|--|---------------|-----------------------|--|
| 1904.30.69 00 - | Other | KGM | 4.5% | CCCT, LDCT, UST, MXT, CT, CRT, IT, NT SLT, PT, COLT, JT, PAT, HNT, KRT, CEU UAT, CPTPT: Free GPT: 3% |
| 1904.90 - | Other | | | |
| 1904.90.10 00 - | Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, within access commitment | KGM | 4% | CCCT, LDCT, UST, MXT, CT, CRT, IT, N SLT, PT, COLT, JT, PAT, HNT, KRT, CEU UAT, CPTPT: Free GPT: 3% |
| - | Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, over access commitment: | | | |
| 1904.90.21 00 - | In packages of a weight not exceeding 454 g each | KGM | 4% | CCCT, LDCT, UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT KRT, CEUT, UAT, CPTPT: Free GPT: 4% |
| 1904.90.29 00 - | Other | KGM | 9.17¢/kg plus 8.5% | LDCT, UST, MXT, C'CRT,PT,COLT,JT,PHNT, KRT, CEUT,UAT: FreeCPTPT: 5.83¢/kg plu |
| 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, N SLT, PT, COLT, JT, PAT, HNT, KRT, CE UAT, CPTPT: 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, C CRT,PT,COLT,JT,P HNT, KRT, CEUT, UAT: Free CPTPT: 6.33¢/kg plo |
| 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, COI JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 3% |
| - | 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 |
|---|----------------|-------|--|------------------|---------------------|---|
| | 1904.90.61 | 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: Free GPT: 3% |
| ī | 1904.90.62 | 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: Free CPTPT: 5.83¢/kg plus 3.5% |
| | 1904.90.63 | 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: Free GPT: 3% |
| I | 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: 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: Free GPT: 3% |
| | | | Rice preparations | KGM | | G1 1. 0% |
| | 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. | KGM | | |
| | 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: Free |
| | | | Leavened with yeast, 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 |
|----------------|----|--|---------------|------------------------|---|
| 1905.10.21 | 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: Free |
| 1905.10.29 | 00 | Other | KGM | 13.51¢/kg | LDCT, UST, MXT, CT, CRT,PT,COLT,JT,PA HNT, KRT, CEUT, UAT: Free CPTPT: 8.59¢/kg |
| 1905.10.30 | 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: Free |
| 1905.10.40 | 00 | -Not leavened with yeast, in packages of a weight not exceeding 11.34 kg each, containing 25% or more by weight of wheat, within access commitment | KGM | 4% | CCCT, LDCT, UST, MXT, CT, CRT, IT, NT SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT UAT, CPTPT: Free GPT: 3% |
| | | -Not leavened with yeast, in packages of a weight not exceeding 11.34 kg each, containing 25% or more by weight of wheat, over access commitment: | | | |
| 1905.10.51 | 00 | In packages of a weight not exceeding 454 g each | KGM | 4% | CCCT, LDCT, UST, MXT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 4% |
| 1905.10.59 | 00 | Other | KGM | 13.51¢/kg plus 8.5% | LDCT, UST, MXT, CT, CRT,PT,COLT,JT,PA' HNT, KRT, CEUT, UAT: Free CPTPT: 8.59¢/kg plus 5% |
| 1905.10.60 | 00 | -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: Free GPT: 3% |
| | | -Other, not leavened with yeast, 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 |
|----------------|----|--|------------------|----------------------|--|
| 1905.10.71 | 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: Free GPT: 3% |
| 1905.10.72 | 00 | 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: Free CPTPT: 8.59¢/kg plus 3.5% |
| 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: 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: Free |
| | | -Sweet biscuits; waffles and wafers: | | | |
| 1905.31 | | Sweet biscuits | | | |
| 1905.31.10 | 00 | 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: Free |
| | | Other biscuits valued at 44¢/kg or more, said value to be based on the net weight and to include the value of the usual retail package: | | | |
| 1905.31.21 | 00 | Containing 25% or more by weight of wheat, within access commitment | KGM | 2% | AUT, NZT, CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free |
| 1905.31.22 | 00 | Containing 25% or more by weight of wheat, in packages of a weight not exceeding 1.36 kg each, over access commitment | KGM | 2% | AUT, NZT, CCCT, LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free |

| | Tariff Item | ss | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|---|----------------|--------|--|------------------|---------------------|---|
| I | 1905.31.23 | 00 | 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: 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: Free |
| | | | Other: | | | |
| | 1905.31.91 | 00 - | Containing 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: Free GPT: 2% |
| | 1905.31.92 | : 00 - | Sweet biscuits containing 25% or more by weight of wheat, in packages of a weight not exceeding 1.36 kg each, over access commitment | KGM | 2% | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 2% |
| • | 1905.31.93 | 00 - | Other, containing 25% or more by weight of wheat, over access commitment | KGM | 5.42¢/kg plus 4% | LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free CPTPT: 3.44¢/kg plus 2.5% |
| | 1905.31.99 | 00 - | Other | KGM | 3% | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 2% |
| | 1905.32 | | Waffles and wafers | | | |
| | 1905.32.10 | 00 - | 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: Free |
| | | | Other: | | | |
| _ | | | | | | |

| | Tariff Item | ss | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|---|----------------|------|---|------------------|---------------------|---|
| | 1905.32.9 | 1 00 | Containing 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: Free GPT: 2% |
| | 1905.32.9 | 2 00 | Wafers and frozen waffles containing 25% or more by weight of wheat, in packages of a weight not exceeding 454 g each, over access commitment | KGM | 2% | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 2% |
| I | 1905.32.9 | 3 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: Free CPTPT: 3.44¢/kg plus 2.5% |
| | 1905.32.9 | 9 00 | Other | KGM | 3% | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 2% |
| | 1905.40 | | -Rusks, toasted bread and similar toasted products | | | |
| | 1905.40.1 | 0 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: Free |
| | 1905.40.2 | 0 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: Free |
| | | | Other, leavened with yeast, containing 25% or more by weight of wheat, over access commitment: | | | |
| | 1905.40.3 | 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: Free |

| | Tariff Item | ss | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|---|----------------|------|---|------------------|------------------------|---|
| I | 1905.40.39 | 00 - | Other | KGM | 13.51¢/kg | LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: 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: Free |
| | 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: Free GPT: 3% |
| | | | Other, not leavened with yeast, containing 25% or more by weight of wheat, over access commitment: | | | |
| | 1905.40.61 | 00 - | In packages of a weight not exceeding 454 g each | KGM | 3.5% | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 3% |
| I | 1905.40.69 | 00 - | Other | KGM | 13.51¢/kg plus 7.5% | LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: 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: 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: Free |

| Tariff Item | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|----------------|---|------------------|-----------------------|---|
| 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: Free |
| | Other bread: | | | |
| 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: 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: 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: 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: 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: 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: Free GPT: 3% |
| | In packages of a weight not exceeding 11.34 kg each | KGM KGM | | |
| | Other biscuits: | | | |

| 05.90.41 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 05.90.42 00 Other, containing 25% or more by weight of wheat, within access commitment 05.90.43 00 Containing 25% or more by weight of wheat, in packages of a weight no exceeding 1.36 kg each, over access commitment | KGM | 2% 2% | AUT, NZT, CCCT, LDCT UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 2% AUT, NZT, CCCT, LDCT UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 2% CCCT, LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, LNT, KRT, CEUT, LAT, LNT, KRT, CEUT, LAT, LNT, KRT, CIAT, CT, CRT, PT, COLT, JT, PAT, LNT, KRT, CEUT, LAT, |
|--|--------|---------------------|--|
| commitment 105.90.43 00Containing 25% or more by weight of wheat, in packages of a weight no exceeding 1.36 kg each, over access commitment | | | UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 2% CCCT, LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, |
| exceeding 1.36 kg each, over access commitment 05.90.44 00 Other, containing 25% or more by weight of wheat, valued at 44¢/kg or | ot KGM | 2% | MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, |
| | | | HNT, KRT, CEUT, UAT CPTPT: Free GPT: 2% |
| more, said value to be based on the net weight and to include the value of the usual retail package, over access commitment | | 5.42¢/kg plus 4% | LDCT, UST, MXT, CIAT CT, CRT, PT, COLT, JT PAT, HNT, KRT, CEUT UAT: Free CPTPT: 3.44¢/kg plus 2.5% |
| 05.90.45 00Other, 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: Free CPTPT: 3.44¢/kg plus 2.5% |
| 05.90.49Other | | 3% | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 2% |
| 10 Soda biscuits | | | |
| 90Other | KGM | | |

| Tariff Item | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|----------------|---|------------------|----------------------|---|
| 1905.90.51 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: Free GPT: 10% |
| 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: Free AUT: 7% NZT: 7% GPT: 7% |
| | Puddings | KGM | | |
| 91 98 | Other: Pies, cakes and pastry, not frozen Other, frozen | KGM KGM | | |
| 99 | 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: Free |
| 1905.90.62 00 | Containing 25% or more by weight of wheat, in packages of a weight not exceeding 1.36 kg each, over access commitment | KGM | 2% | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUTUAT, CPTPT: Free |
| 1905.90.63 00 | Containing 25% or more by weight of wheat, in packages of a weight exceeding 1.36 kg each, over access commitment | KGM | 13.11¢/kg plus 4% | LDCT, UST, MXT, CIAT CT, CRT, PT, COLT, JT PAT, HNT, KRT, CEUT UAT: 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: Free |
| | Empty cachets of a kind suitable for pharmaceutical use, sealing wafers, | | | |

| Tariff Item S | S Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|------------------|---|---------------|---------------|---|
| 1905.90.71 | In packages of a weight not exceeding 11.34 kg each | | 6% | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 3% |
| 1 | 0 Cheese sticks | KGM | | |
| 9 | 0 Other | KGM | | |
| 1905.90.72 0 | 0In 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: Free |
| 1905.90.90 | Other | | 11% | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 5% |
| 1 | 0Corn chips and similar crisp snack foods | KGM | | |
| 9 | 0 Other | KGM | | |