#### 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<br>Item | S Description of Goods   | Unit of<br>Meas. | MFN<br>Tariff                          | Applicable<br>Preferential Tariffs  |
|----------------|--|------------------|--|---|
| 19.01          | Malt extract; food preparations of flour, groats, meal, starch or malt<br>extract, not containing cocoa or containing less than 40% by weight of<br>cocoa calculated on a totally defatted basis, not elsewhere specified or<br>included; food preparations of goods of heading 04.01 to 04.04, not<br>containing cocoa or containing less than 5% by weight of cocoa<br>calculated on a totally defatted basis, not elsewhere specified or<br>included. |                  |  |   |
| 1901.10        | -Preparations suitable for infants or young children, put up for retail sale   |                  |  |   |
| 1901.10.10 0   | 0Food preparations of flour, meal, starch or malt extract  | KGM              | 6%                                     | CCCT, LDCT, UST, MT<br>CIAT, CT, CRT, IT, NT,<br>SLT, PT, COLT, JT, PA<br>HNT, KRT, CEUT, UAT<br>CPTPT: Free<br>GPT: 3% |
| 1901.10.20     | <ul> <li> Food preparations of goods of headings 04.01 to 04.04 containing more<br/>than 10% on a dry weight basis of milk solids</li> </ul>   |                  | 9.5%                                   | CCCT, LDCT, UST, MT<br>CIAT, CT, CRT, IT, NT,<br>SLT, PT, COLT, JT, PA'<br>HNT, KRT, CEUT, UAT<br>CPTPT: Free           |
|                | 0 Certified organic<br>0 Not certified organic   | KGM<br>KGM       |  |   |
|                | 0Not centiled organic  | KGIVI            |  |   |
|                | Other<br>0 <i>Malt extract</i>   | KGM<br>KGM       | 9.5%                                   | CCCT, LDCT, UST, M<br>CIAT, CT, CRT, IT, NT,<br>SLT, PT, COLT, JT, PA<br>HNT, KRT, CEUT, UA<br>CPTPT: Free              |
| 1901.20        | -Mixes and doughs for the preparation of bakers' wares of heading 19.05  |                  |  |   |
|                |  |                  |  |   |
| 1901.20.11     | <ul> <li>In packages of a weight not exceeding 11.34 kg each:</li> <li> Containing more than 25% by weight of butterfat, not put up for retail sale, within access commitment</li> </ul>   |                  | 4%                                     | CCCT, LDCT, UST, MT<br>CT, CRT, IT, NT, SLT, P<br>COLT, JT, PAT, HNT,<br>CEUT, UAT,<br>CPTPT: Free<br>GPT: 3%           |
| 1              | Mixes:<br>1Cereal cake mixes   | KGM              |  |   |
|                | 9 Other<br>0Doughs   | KGM<br>KGM       |  |   |
| 1901.20.12     | Containing more than 25% by weight of butterfat, not put up for retail sale, over access commitment  |                  | 246% but not<br>less than<br>\$2.85/kg |   |
| 1              | Mixes:<br>1 Cereal cake mixes  | KGM              |  |   |
|                | 9 Other  | KGM              |  |   |

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|   | Tariff<br>Item | SS       | Description of Goods  | Unit of<br>Meas.  | MFN<br>Tariff          | Applicable<br>Preferential Tariffs  |
|---|----------------|----------|---|-------------------|------------------------|---|
|   |                | 20       | Doughs  | KGM               | 1                      |   |
| I | 1901.20.13     |          | <ul> <li> Other, containing 25% or more by weight of wheat, within access<br/>commitment</li> </ul>   |                   | 4%                     | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 3%                                     |
|   |                |          | Mixes<br>Doughs   | KGM<br>KGM        |                        |   |
| I | 1901.20.14     | Ļ .      | <ul> <li>- Other, in packages of a weight not exceeding 454 g each, containing 25% or more by weight of wheat, over access commitment;</li> <li>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</li> </ul> |                   | 4%                     | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 4%                                     |
|   |                |          | Mixes<br>Doughs   | KGM<br>KGM        |                        |   |
| I | 1901.20.15     |          | Other, containing 25% or more by weight of wheat, over access commitment  |                   | 11.93¢/kg plus<br>8.5% | LDCT, UST, MT, CT,<br>CRT, PT, COLT, JT, PAT,<br>CEUT, UAT: Free<br>HNT: 3.4¢/kg plus 2.5%<br>KRT: 2.38¢/kg plus<br>1.7%<br>CPTPT: 10.85¢/kg plus<br>7.5% |
|   |                | 11<br>19 | Mixes:<br>Cake<br>Other<br>Doughs   | KGM<br>KGM<br>KGM |                        |   |
| I | 1901.20.19     | ) .      | Other   |                   | 6%                     | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 3%                                     |
|   |                |          | Mixes<br>Doughs   | KGM<br>KGM        |                        |   |
|   |                |          | In bulk or in packages of a weight exceeding 11.34 kg each:   |                   |                        |   |
| I | 1901.20.21     |          | Containing more than 25% by weight of butterfat, not put up for retail sale, within access commitment   |                   | 3%                     | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>CEUT, UAT,<br>CPTPT: Free<br>GPT: 3%  |
|   |                | 11<br>19 | Mixes:<br>Cereal cake mixes<br>Other<br>Doughs  | KGM<br>KGM<br>KGM |                        |   |

|   | Tariff<br>Item | SS Description of Goods   | Unit of<br>Meas.  | MFN<br>Tariff                          | Applicable<br>Preferential Tariffs   |
|---|----------------|---|-------------------|--|--|
| I | 1901.20.22     | Containing more than 25% by weight of butterfat, not put up for retail sale, over access commitment |                   | 244% but not<br>less than<br>\$2.83/kg |  |
|   |                | Mixes:<br>11Cereal cake mixes<br>19 Other<br>20Doughs   | KGM<br>KGM<br>KGM |  |  |
| I | 1901.20.23     | 00Other, containing 25% or more by weight of wheat, within access commitment                        | KGM               | 3%                                     | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 3%              |
| I | 1901.20.24     | 00Other, containing 25% or more by weight of wheat, over access commitment                          | KGM               | 11.93¢/kg plus<br>6%                   | LDCT, UST, MT, CT,<br>CRT, PT, COLT, JT, PAT,<br>HNT, CEUT, UAT: Free<br>KRT: 2.38¢/kg plus<br>1.2%<br>CPTPT: 10.85¢/kg plus<br>5% |
| I | 1901.20.29     | Other   |                   | 4.5%                                   | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 3%              |
|   |                | 10 <i>M</i> ixes<br>20 <i>Doughs</i>  | KGM<br>KGM        |  | 011. 3%  |
|   | 1901.90        | -Other  |                   |  |  |
|   |                | Malt extract:   |                   |  |  |
| I | 1901.90.11     | 00Within access commitment  | KGM               | Free                                   | AUT, NZT, CCCT, LDCT,<br>UST, MT, CT, CRT, IT,<br>NT, SLT, PT, COLT, JT,<br>PAT, HNT, CEUT, UAT,<br>CPTPT: Free                    |
| I | 1901.90.12     | 00Over access commitment  | KGM               | 19.78¢/kg plus<br>17%                  | LDCT, UST, MT, CT,<br>CRT, PT, COLT, JT, PAT,<br>HNT, CEUT, UAT: Free<br>KRT: 3.95¢/kg plus 3%<br>CPTPT: 17.98¢/kg plus<br>15%     |
| I | 1901.90.20     | Food preparations of flour, meal, starch or malt extract  |                   | Free                                   | CCCT, LDCT, GPT, UST,<br>MT, CT, CRT, IT, NT,<br>SLT, PT, COLT, JT, PAT,<br>HNT, KRT, CEUT, UAT,<br>CPTPT: Free                    |
|   |                | 20Malted milk mixes, powdered<br>30 Other drink preparations, powdered<br>90 Other                  | KGM<br>KGM<br>KGM |  |  |

|   | Tariff<br>Item | SS   | B Description of Goods  | Unit of<br>Meas. | MFN<br>Tariff                            | Applicable<br>Preferential Tariffs   |
|---|----------------|------|---|------------------|--|--|
|   |                |      | 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:     |                  |  |  |
| I | 1901.90.31     | 00   | ) lce cream mixes or ice milk mixes, within access commitment   | KGM              | 6.5%                                     | CCCT, LDCT, UST, CT,<br>CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>CEUT, UAT,<br>CPTPT: Free<br>GPT: 5% |
|   | 1901.90.32     | 2 00 | ) Ice cream mixes or ice milk mixes, over access commitment   | KGM              | 267.5% but not<br>less than<br>\$1.16/kg |  |
| I | 1901.90.33     | 3    | Other, not put up for retail sale, within access commitment   |                  | 6.5%                                     | CCCT, LDCT, UST, CT,<br>CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>CEUT, UAT,<br>CPTPT: Free<br>GPT: 5% |
|   |                |      | )Prepared puddings<br>)Other  | KGM<br>KGM       |  |  |
|   | 1901.90.34     | Ļ    | Other, not put up for retail sale, over access commitment   |                  | 250.5% but not<br>less than<br>\$2.91/kg |  |
|   |                |      | )Prepared puddings<br>)Other  | KGM<br>KGM       | -  |  |
| I | 1901.90.39     | )    | Other   |                  | Free                                     | CCCT, LDCT, GPT, UST,<br>MT, CT, CRT, IT, NT,<br>SLT, PT, COLT, JT, PAT,<br>HNT, CEUT, UAT,<br>CPTPT: Free   |
|   |                |      | )Prepared puddings<br>)Other  | KGM<br>KGM       |  |  |
| I | 1901.90.40     | )    | <ul> <li> Food preparations of goods of headings 04.01 to 04.04, containing 10% or<br/>less on a dry weight basis of milk solids</li> </ul> |                  | Free                                     | CCCT, LDCT, GPT, UST,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>CEUT, UAT,<br>CPTPT: Free       |
|   |                |      | ) Prepared puddings<br>) Other  | KGM<br>KGM       |  |  |
|   |                |      | Food preparations of goods of headings 04.01 to 04.04, containing 50% or more on a dry weight basis of milk solids:                         |                  |  |  |
| I | 1901.90.51     | 00   | ) Ice cream mixes or ice milk mixes, within access commitment   | KGM              | 6.5%                                     | CCCT, LDCT, UST, CT,<br>CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>CEUT, UAT,<br>CPTPT: Free<br>GPT: 5% |

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| Item         | SS   | Description of Goods  | Unit of<br>Meas. | MFN<br>Tariff                            | Applicable<br>Preferential Tariffs   |
|--------------|------|---|------------------|--|--|
| 1901.90.52 ( | 00 - | Ice cream mixes or ice milk mixes, over access commitment   | KGM              | 267.5% but not<br>less than<br>\$1.16/kg |  |
| 1901.90.53 ( | 00 - | Other, not put up for retail sale, within access commitment   | KGM              | 6.5%                                     | CCCT, LDCT, UST, CT<br>CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>CEUT, UAT,<br>CPTPT: Free<br>GPT: 5%                                |
| 1901.90.54 ( | 00 - | Other, not put up for retail sale, over access commitment   | KGM              | 250.5% but not<br>less than<br>\$2.91/kg |  |
| 1901.90.59 ( | 00 - | Other   | KGM              | Free                                     | CCCT, LDCT, GPT, US<br>MT, CT, CRT, IT, NT,<br>SLT, PT, COLT, JT, PA <sup>-</sup><br>HNT, CEUT, UAT,<br>CPTPT: Free                        |
| 19.02        | 0    | asta, whether or not cooked or stuffed (with meat or other substances)<br>r otherwise prepared, such as spaghetti, macaroni, noodles, lasagna,<br>nocchi, ravioli, cannelloni; couscous, whether or not prepared. |                  |  |  |
|              | -1   | Incooked 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, M <sup>*</sup><br>CT, CRT, IT, NT, SLT, F<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 4%<br>CIAT: 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, M <sup>T</sup><br>CT, CRT, PT, COLT, J <sup>T</sup><br>PAT, HNT, KRT, CEUT<br>UAT, CPTPT: Free<br>GPT: 4%                 |
|              |      | Dried<br>Other  | KGM<br>KGM       |  |  |
| 1902.11.29   | -    | Other   |                  | 16.27¢/kg plus<br>8.5%                   | LDCT, UST, MT, CT,<br>CRT, PT, COLT, JT, PA<br>HNT, CEUT, UAT: Free<br>KRT: 3.25¢/kg plus<br>1.7%<br>CPTPT: 14.79¢/kg plu                  |
|              |      |   |                  |  | 7.5%   |

|   | Tariff<br>Item SS | Description of Goods  | Unit of<br>Meas. | MFN<br>Tariff | Applicable<br>Preferential Tariffs  |
|---|-------------------|---|------------------|---------------|---|
| I | 1902.11.90 00     | Other   | KGM              | 6%            | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 4%<br>CIAT: 4% |
|   | 1902.19           | Other   |                  |               |   |
|   |                   | <ul> <li> Low protein or protein-free pasta, certified by Health Canada as special<br/>low protein or protein-free dietary products:</li> </ul> |                  |               |   |
| I | 1902.19.11 00     | Containing 25% or more by weight of wheat, within access commitment   | KGM              | Free          | CCCT, LDCT, GPT, UST,<br>MT, CT, CRT, IT, NT,<br>SLT, PT, COLT, JT, PAT,<br>HNT, KRT, CEUT, UAT,<br>CPTPT: Free                   |
| I | 1902.19.12        | Containing 25% or more by weight of wheat, over access commitment   |                  | Free          | CCCT, LDCT, GPT, UST,<br>MT, CT, CRT, IT, NT,<br>SLT, PT, COLT, JT, PAT,<br>HNT, KRT, CEUT, UAT,<br>CPTPT: Free                   |
|   |                   | Dried<br>Other  | KGM<br>KGM       |               |   |
| I | 1902.19.19 00     | Other   | KGM              | Free          | CCCT, LDCT, GPT, UST,<br>MT, CT, CRT, IT, NT,<br>SLT, PT, COLT, JT, PAT,<br>HNT, KRT, CEUT, UAT,<br>CPTPT: Free                   |
|   |                   | Other, containing flour and water only:   |                  |               |   |
| I | 1902.19.21        | Containing 25% or more by weight of wheat, within access commitment   |                  | Free          | CCCT, LDCT, GPT, UST,<br>MT, CT, CRT, IT, NT,<br>SLT, PT, COLT, JT, PAT,<br>HNT, KRT, CEUT, UAT,<br>CPTPT: Free                   |
|   |                   | Dried<br>Other  | KGM<br>KGM       |               |   |
| I | 1902.19.22        | Containing 25% or more by weight of wheat, in packages of a weight not exceeding 2.3 kg each, over access commitment                            |                  | Free          | CCCT, LDCT, GPT, UST,<br>MT, MUST, CT, CRT, IT,<br>NT, SLT, PT, COLT, JT,<br>PAT, HNT, KRT, CEUT,<br>UAT, CPTPT: Free             |
|   |                   | Dried<br>Other  | KGM<br>KGM       |               |   |
| I | 1902.19.23        | Other, containing 25% or more by weight of wheat, over access commitment  |                  | 16.27¢/kg     | LDCT, UST, MT, CT,<br>CRT, PT, COLT, JT, PAT,<br>HNT, CEUT, UAT: Free<br>KRT: 3.25¢/kg<br>CPTPT: 14.79¢/kg                        |
|   | 30                | Dried   | KGM              |               | ОГ П. 1. 14. <i>тэ</i> ¢/ку   |

|   | Tariff<br>Item | ss | Description of (5000s   | Unit of<br>Meas. | MFN<br>Tariff          | Applicable<br>Preferential Tariffs   |
|---|----------------|----|---|------------------|------------------------|--|
|   |                | 90 | Other   | KGM              |                        |  |
| I | 1902.19.29     | 30 | Other<br>Dried  | KGM<br>KGM       | Free                   | CCCT, LDCT, GPT, UST,<br>MT, CT, CRT, IT, NT,<br>SLT, PT, COLT, JT, PAT,<br>HNT, KRT, CEUT, UAT,<br>CPTPT: Free                      |
|   |                |    | Other:  |                  |                        |  |
| I | 1902.19.91     | 00 | Containing 25% or more by weight of wheat, within access commitment   | KGM              | 4%                     | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 4%<br>CIAT: 4%    |
| I | 1902.19.92     |    | <ul> <li> Containing 25% or more by weight of wheat, in packages of a weight not<br/>exceeding 2.3 kg each, over access commitment</li> </ul> |                  | 4%                     | CCCT, LDCT, UST, MT,<br>CT, CRT, PT, COLT, JT,<br>PAT, HNT, KRT, CEUT,<br>UAT, CPTPT: Free<br>GPT: 4%                                |
|   |                |    | Dried<br>Other  | KGM<br>KGM       |                        |  |
| I | 1902.19.93     | 00 | <ul> <li> Other, containing 25% or more by weight of wheat, over access<br/>commitment</li> </ul>   | KGM              | 16.27¢/kg plus<br>8.5% | LDCT, UST, MT, CT,<br>CRT, PT, COLT, JT, PAT,<br>HNT, CEUT, UAT: Free<br>KRT: 3.25¢/kg plus<br>1.7%<br>CPTPT: 14.79¢/kg plus<br>7.5% |
| I | 1902.19.99     |    | Other   | KOM              | 6%                     | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 4%<br>CIAT: 4%    |
|   |                |    | Dried<br>Other  | KGM<br>KGM       |                        |  |
| I | 1902.20.00     |    | Stuffed pasta, whether or not cooked or otherwise prepared  |                  | 11%                    | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>CEUT, UAT,<br>CPTPT: Free<br>GPT: 10%<br>KRT: 2%         |
|   |                |    | In airtight containers<br>Other   | KGM<br>KGM       |                        |  |
|   | 1902.30        |    | Other pasta   |                  |                        |  |

|   | Tariff<br>Item | SS | Description of Goods   | Unit of<br>Meas. | MFN<br>Tariff         | Applicable<br>Preferential Tariffs  |
|---|----------------|----|--|------------------|-----------------------|---|
|   |                |    | Low protein or protein-free pasta, without meat, certified by Health Canada as special low protein or protein-free dietary products: |                  |                       |   |
| I | 1902.30.11     | 00 | Containing 25% or more by weight of wheat, within access commitment  | KGM              | Free                  | CCCT, LDCT, GPT, UST,<br>MT, CT, CRT, IT, NT,<br>SLT, PT, COLT, JT, PAT,<br>HNT, KRT, CEUT, UAT,<br>CPTPT: Free                 |
| I | 1902.30.12     | 00 | Containing 25% or more by weight of wheat, over access commitment  | KGM              | Free                  | CCCT, LDCT, GPT, UST,<br>MT, CT, CRT, IT, NT,<br>SLT, PT, COLT, JT, PAT,<br>HNT, KRT, CEUT, UAT,<br>CPTPT: Free                 |
| I | 1902.30.19     | 00 | Other  | KGM              | Free                  | CCCT, LDCT, GPT, UST,<br>MT, CT, CRT, IT, NT,<br>SLT, PT, COLT, JT, PAT,<br>HNT, KRT, CEUT, UAT,<br>CPTPT: Free                 |
| I | 1902.30.20     | 00 | <ul> <li>- Other, containing 25% or more by weight of wheat, without meat, within<br/>access commitment</li> </ul>                   | KGM              | 4%                    | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 4%           |
|   |                |    | <ul> <li>- Other, containing 25% or more by weight of wheat, without meat, over<br/>access commitment:</li> </ul>                    |                  |                       |   |
| I | 1902.30.31     |    | In packages of a weight not exceeding 2.3 kg each  |                  | 4%                    | CCCT, LDCT, UST, MT,<br>CT, CRT, PT, COLT, JT,<br>PAT, HNT, KRT, CEUT,<br>UAT, CPTPT: Free<br>GPT: 4%                           |
|   |                |    | In airtight containers<br>Other  | KGM<br>KGM       |                       |   |
| I | 1902.30.39     | 00 | Other  | KGM              | 4.01¢/kg plus<br>8.5% | LDCT, UST, MT, CT,<br>CRT, PT, COLT, JT, PAT,<br>HNT, CEUT, UAT: Free<br>KRT: 0.8¢/kg plus 1.7%<br>CPTPT: 3.65¢/kg plus<br>7.5% |
| I | 1902.30.40     | )  | Other, without meat  |                  | 6%                    | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 4%           |
|   |                |    | In airtight containers<br>Other  | KGM<br>KGM       |                       |   |

|   | Tariff<br>Item      | S Description of Goods  | Unit of<br>Meas. | MFN<br>Tariff | Applicable<br>Preferential Tariffs  |
|---|---------------------|---|------------------|---------------|---|
| I | 1902.30.50          | With meat   |                  | 11%           | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 10%            |
|   |                     | 0In airtight containers<br>0 Other  | KGM<br>KGM       |               |   |
|   | 1902.40             | -Couscous   |                  |               |   |
| I | 1902.40.10 C        | 0In packages of a weight not exceeding 11.34 kg each  | KGM              | 5.5%          | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 5%<br>CIAT: 5% |
| I | 1902.40.20 0        | 0In bulk or in packages of a weight exceeding 11.34 kg each   | KGM              | Free          | CCCT, LDCT, GPT, UST,<br>MT, CIAT, CT, CRT, IT,<br>NT, SLT, PT, COLT, JT,<br>PAT, HNT, KRT, CEUT,<br>UAT, CPTPT: Free             |
| I | <b>1903.00.00</b> C | 0 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,<br>MT, CT, CRT, IT, NT,<br>SLT, PT, COLT, JT, PAT,<br>HNT, KRT, CEUT, UAT,<br>CPTPT: 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  |                  |               |   |
| I | 1904.10.10          | Containing 25% or more by weight of wheat, within access commitment   |                  | 4%            | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 3%             |
|   |                     | 0Containing cane and/or beet sugar<br>0Other  | KGM<br>KGM       |               |   |
|   |                     | Containing 25% or more by weight of wheat, over access commitment:  |                  |               |   |
| I | 1904.10.21          | In packages of a weight not exceeding 454 g each  |                  | 4%            | CCCT, LDCT, UST, MT,<br>CT, CRT, PT, COLT, JT,<br>PAT, HNT, KRT, CEUT,<br>UAT, CPTPT: Free  |
|   |                     | 0 Containing cane and/or beet sugar   | KGM              |               | GPT: 4%   |

|   | Tariff<br>Item | S Description of Goods   | Unit of<br>Meas. | MFN<br>Tariff          | Applicable<br>Preferential Tariffs   |
|---|----------------|--|------------------|------------------------|--|
|   | 9              | ) Other  | KGM              |                        |  |
| I | 1904.10.29     | Other  | KGM              | 11.64¢/kg plus<br>8.5% | LDCT, UST, MT, CT,<br>CRT, PT, COLT, JT, PAT,<br>HNT, CEUT, UAT: Free<br>KRT: 2.32¢/kg plus<br>1.7%<br>CPTPT: 10.58¢/kg plus<br>7.5% |
|   |                | ) Other  | KGM              |                        |  |
| I | 1904.10.30 (   | 0Of barley, within access commitment   | KGM              | 4%                     | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 3%                |
|   |                | Of barley, over access commitment:   |                  |                        |  |
| I | 1904.10.41 (   | 0Breakfast cereals, in packages of a weight not exceeding 454 g each   | KGM              | 4%                     | CCCT, LDCT, UST, MT,<br>CT, CRT, PT, COLT, JT,<br>PAT, HNT, KRT, CEUT,<br>UAT, CPTPT: Free<br>GPT: 3%                                |
| I | 1904.10.49 (   | 0Other   | KGM              | 12.6¢/kg plus<br>8.5%  | LDCT, UST, MT, CT,<br>CRT, PT, COLT, JT, PAT,<br>HNT, CEUT, UAT: Free<br>KRT: 2.5¢/kg plus 1.7%<br>CPTPT: 11.46¢/kg plus<br>7.5%     |
| I | 1904.10.90     | Other  |                  | 6%                     | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 3%                |
|   |                | 0Containing cane and/or beet sugar<br>0 Other  | KGM<br>KGM       |                        |  |
|   | 1904.20        | -Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals   |                  |                        |  |
| I | 1904.20.10 (   | 0Containing 25% or more by weight of wheat, in packages of a weight not<br>exceeding 11.34 kg each, within access commitment                     | KGM              | 4%                     | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 3%                |
|   |                | <ul> <li> Containing 25% or more by weight of wheat, in packages of a weight not<br/>exceeding 11.34 kg each, over access commitment:</li> </ul> |                  |                        |  |

| Tariff<br>Item | SS   | Description of Goods  | Unit of<br>Meas. | MFN<br>Tariff         | Applicable<br>Preferential Tariffs  |
|----------------|------|---|------------------|-----------------------|---|
| 1904.20.21     | 1 00 | In packages of a weight not exceeding 454 g each  | KGM              | 4%                    | CCCT, LDCT, UST, M<br>CT, CRT, PT, COLT, J<br>PAT, HNT, KRT, CEUT<br>UAT, CPTPT: Free<br>GPT: 4%                                  |
| 904.20.29      | 9 00 | Other   | KGM              | 9.17¢/kg plus<br>8.5% | LDCT, UST, MT, CT,<br>CRT, PT, COLT, JT, P4<br>HNT, CEUT, UAT: Free<br>KRT: 1.83¢/kg plus<br>1.7%<br>CPTPT: 8.34¢/kg plus<br>7.5% |
| 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, M <sup>T</sup><br>CT, CRT, IT, NT, SLT, F<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 3%    |
|                |      | -Of barley, in packages of a weight not exceeding 11.34 kg each, over access commitment:  |                  |                       |   |
| 1904.20.41     | 1 00 | Breakfast cereals, in packages of a weight not exceeding 454 g each                       | KGM              | 4%                    | CCCT, LDCT, UST, M <sup>T</sup><br>CT, CRT, PT, COLT, J <sup>T</sup><br>PAT, HNT, KRT, CEUT<br>UAT, CPTPT: Free<br>GPT: 3%        |
| 1904.20.49     | 9 00 | Other   | KGM              | 9.95¢/kg plus<br>8.5% | LDCT, UST, MT, CT,<br>CRT, PT, COLT, JT, PA<br>HNT, CEUT, UAT: Free<br>KRT: 1.99¢/kg plus<br>1.7%<br>CPTPT: 9.05¢/kg plus<br>7.5% |
| 1904.20.50     | )    | -Other, in packages of a weight not exceeding 11.34 kg each                               |                  | 6%                    | CCCT, LDCT, UST, MT<br>CT, CRT, IT, NT, SLT, P<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 3%                |
|                |      | "Musli" type breakfast cereals<br>Other   | KGM<br>KGM       |                       |   |
|                |      | -In bulk or in packages of a weight exceeding 11.34 kg each:                              |                  |                       |   |
| 1904.20.61     | 1 00 | Containing 25% or more by weight of wheat, within access commitment                       | KGM              | 3%                    | CCCT, LDCT, UST, M<br>CT, CRT, IT, NT, SLT, F<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 3%                 |

|   | Tariff<br>Item | ss    | Description of Goods   | Unit of<br>Meas. | MFN<br>Tariff         | Applicable<br>Preferential Tariffs  |
|---|----------------|-------|--|------------------|-----------------------|---|
| I | 1904.20.62     | 2 00  | Containing 25% or more by weight of wheat, over access commitment  | KGM              | 9.17¢/kg plus<br>6%   | LDCT, UST, MT, CT,<br>CRT, PT, COLT, JT, PAT,<br>HNT, CEUT, UAT: Free<br>KRT: 1.83¢/kg plus<br>1.2%<br>CPTPT: 8.34¢/kg plus<br>5%   |
| I | 1904.20.63     | 3 00  | Of barley, within access commitment  | KGM              | 3%                    | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 3%               |
| I | 1904.20.64     | 4 00  | Of barley, over access commitment  | KGM              | 9.95¢/kg plus<br>6%   | LDCT, UST, MT, CT,<br>CRT, PT, COLT, JT, PAT,<br>HNT, CEUT, UAT: Free<br>KRT: 1.99¢/kg plus<br>1.2%<br>CPTPT: 9.05¢/kg plus<br>5%   |
| I | 1904.20.69     | 9 00  | Other  | KGM              | 4.5%                  | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 3%               |
|   | 1904.30        |       | Bulgur wheat   |                  |                       |   |
| I | 1904.30.10     | 00 00 | <ul> <li>- Containing 25% or more by weight of wheat, in packages of a weight not<br/>exceeding 11.34 kg each, within access commitment</li> </ul> | KGM              | 4%                    | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 3%               |
|   |                |       | <ul> <li>- Containing 25% or more by weight of wheat, in packages of a weight not<br/>exceeding 11.34 kg each, over access commitment:</li> </ul>  |                  |                       |   |
| I | 1904.30.21     | 1 00  | In packages of a weight not exceeding 454 g each   | KGM              | 4%                    | CCCT, LDCT, UST, MT,<br>CT, CRT, PT, COLT, JT,<br>PAT, HNT, KRT, CEUT,<br>UAT, CPTPT: Free<br>GPT: 4%                               |
| Į | 1904.30.29     | 9 00  | Other  | KGM              | 9.17¢/kg plus<br>8.5% | LDCT, UST, MT, CT,<br>CRT, PT, COLT, JT, PAT,<br>HNT, CEUT, UAT: Free<br>KRT: 1.83¢/kg plus<br>1.7%<br>CPTPT: 8.34¢/kg plus<br>7.5% |

| Tariff<br>Item | SS   | Description of Goods   | Unit of<br>Meas. | MFN<br>Tariff         | Applicable<br>Preferential Tariffs  |
|----------------|------|--|------------------|-----------------------|---|
| 1904.30.50     | 00 - | Other, in packages of a weight not exceeding 11.34 kg each   | KGM              | 6%                    | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>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, MT,<br>CT, CRT, IT, NT, SLT, PT<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 3%                |
| 904.30.62      | 00 - | Containing 25% or more by weight of wheat, over access commitment  | KGM              | 9.17¢/kg plus<br>6%   | LDCT, UST, MT, CT,<br>CRT, PT, COLT, JT, PAT,<br>HNT, CEUT, UAT: Free<br>KRT: 1.83¢/kg plus<br>1.2%<br>CPTPT: 8.34¢/kg plus<br>5%   |
| 904.30.69      | 00 - | Other  | KGM              | 4.5%                  | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 3%               |
| 1904.90        | -    | Other  |                  |                       |   |
| 1904.90.10     | 00 - | <ul> <li>- Containing 25% or more by weight of wheat, in packages of a weight not<br/>exceeding 11.34 kg each, within access commitment</li> </ul> | KGM              | 4%                    | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 3%               |
|                | -    | <ul> <li>- Containing 25% or more by weight of wheat, in packages of a weight not<br/>exceeding 11.34 kg each, over access commitment:</li> </ul>  |                  |                       |   |
| 1904.90.21     | 00 - | In packages of a weight not exceeding 454 g each   | KGM              | 4%                    | CCCT, LDCT, UST, MT,<br>CT, CRT, PT, COLT, JT,<br>PAT, HNT, KRT, CEUT,<br>UAT, CPTPT: Free<br>GPT: 4%                               |
| 1904.90.29     | 00 - | Other  | KGM              | 9.17¢/kg plus<br>8.5% | LDCT, UST, MT, CT,<br>CRT, PT, COLT, JT, PAT,<br>HNT, CEUT, UAT: Free<br>KRT: 1.83¢/kg plus<br>1.7%<br>CPTPT: 8.34¢/kg plus<br>7.5% |

|   | Tariff<br>Item SS | Description of Goods   | Unit of<br>Meas. | MFN<br>Tariff         | Applicable<br>Preferential Tariffs  |
|---|-------------------|--|------------------|-----------------------|---|
| I | 1904.90.30 00     | <ul> <li>Of barley, in packages of a weight not exceeding 11.34 kg each, within<br/>access commitment</li> </ul> | KGM              | 4%                    | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 3%               |
| I | 1904.90.40 00     | <ul> <li> Of barley, in packages of a weight not exceeding 11.34 kg each, over<br/>access commitment</li> </ul>  | KGM              | 9.95¢/kg plus<br>8.5% | LDCT, UST, MT, CT,<br>CRT, PT, COLT, JT, PAT,<br>HNT, CEUT, UAT: Free<br>KRT: 1.99¢/kg plus<br>1.7%<br>CPTPT: 9.05¢/kg plus<br>7.5% |
| I | 1904.90.50 00     | Other, in packages of a weight not exceeding 11.34 kg each   | KGM              | 6%                    | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 3%               |
|   |                   | In bulk or in packages of a weight exceeding 11.34 kg each:  |                  |                       |   |
| I | 1904.90.61 00     | Containing 25% or more by weight of wheat, within access commitment  | KGM              | 3%                    | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 3%               |
| I | 1904.90.62 00     | Containing 25% or more by weight of wheat, over access commitment  | KGM              | 9.17¢/kg plus<br>6%   | LDCT, UST, MT, CT,<br>CRT, PT, COLT, JT, PAT,<br>HNT, CEUT, UAT: Free<br>KRT: 1.83¢/kg plus<br>1.2%<br>CPTPT: 8.34¢/kg plus<br>5%   |
| I | 1904.90.63 00     | Of barley, within access commitment  | KGM              | 3%                    | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 3%               |
| I | 1904.90.64 00 ·   | Of barley, over access commitment  | KGM              | 9.95¢/kg plus<br>6%   | LDCT, UST, MT, CT,<br>CRT, PT, COLT, JT, PAT,<br>HNT, CEUT, UAT: Free<br>KRT: 1.99¢/kg plus<br>1.2%<br>CPTPT: 9.05¢/kg plus<br>5%   |

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| Tariff<br>Item | S Description of Goods   | Unit of<br>Meas. | MFN<br>Tariff | Applicable<br>Preferential Tariffs   |
|----------------|--|------------------|---------------|--|
|                | Other<br>0 Rice preparations<br>0 Other  | KGM<br>KGM       | 4.5%          | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 3% |
| 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  | 0Leavened with yeast, containing 25% or more by weight of wheat, within access commitment  | KGM              | Free          | CCCT, LDCT, GPT, UST<br>MT, CT, CRT, IT, NT,<br>SLT, PT, COLT, JT, PAT,<br>HNT, KRT, CEUT, UAT,<br>CPTPT: Free       |
|                | <ul> <li> Leavened with yeast, containing 25% or more by weight of wheat, over<br/>access commitment:</li> </ul>   |                  |               |  |
| 1905.10.21 00  | 0In packages of a weight not exceeding 454 g each  | KGM              | Free          | CCCT, LDCT, GPT, UST<br>MT, CT, CRT, IT, NT,<br>SLT, PT, COLT, JT, PAT<br>HNT, KRT, CEUT, UAT,<br>CPTPT: Free        |
| 1905.10.29 00  | 0Other   | KGM              | 13.51¢/kg     | LDCT, UST, MT, CT,<br>CRT, PT, COLT, JT, PAT<br>HNT, CEUT, UAT: Free<br>KRT: 2.7¢/kg<br>CPTPT: 12.28¢/kg             |
| 1905.10.30 00  | 0Other, leavened with yeast  | KGM              | Free          | CCCT, LDCT, GPT, UST<br>MT, CT, CRT, IT, NT,<br>SLT, PT, COLT, JT, PAT<br>HNT, KRT, CEUT, UAT,<br>CPTPT: Free        |
| 1905.10.40 00  | 0Not 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, MT,<br>CT, CRT, IT, NT, SLT, PT<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 3% |
|                | <ul> <li>Not leavened with yeast, in packages of a weight not exceeding 11.34 kg<br/>each, containing 25% or more by weight of wheat, over access<br/>commitment:</li> </ul>   |                  |               |  |

|   | Tariff<br>Item | S Description of Goods  | Unit of<br>Meas. | MFN<br>Tariff          | Applicable<br>Preferential Tariffs   |
|---|----------------|---|------------------|------------------------|--|
| I | 1905.10.51 0   | 0In packages of a weight not exceeding 454 g each   | KGM              | 4%                     | CCCT, LDCT, UST, MT,<br>CT, CRT, PT, COLT, JT,<br>PAT, HNT, KRT, CEUT,<br>UAT, CPTPT: Free<br>GPT: 4%                            |
| I | 1905.10.59 0   | 0Other  | KGM              | 13.51¢/kg plus<br>8.5% | LDCT, UST, MT, CT,<br>CRT, PT, COLT, JT, PAT,<br>HNT, CEUT, UAT: Free<br>KRT: 2.7¢/kg plus 1.7%<br>CPTPT: 12.28¢/kg plus<br>7.5% |
| I | 1905.10.60 0   | 0Other, not leavened with yeast, in packages of a weight not exceeding 11.34 kg each                                  | KGM              | 6%                     | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 3%            |
|   |                | <ul> <li>- Other, not leavened with yeast, in bulk or in packages of a weight<br/>exceeding 11.34 kg each:</li> </ul> |                  |                        |  |
| I | 1905.10.71 0   | 0Containing 25% or more by weight of wheat, within access commitment  | KGM              | 3%                     | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 3%            |
| I | 1905.10.72 0   | 0Containing 25% or more by weight of wheat, over access commitment  | KGM              | 13.51¢/kg plus<br>6%   | LDCT, UST, MT, CT,<br>CRT, PT, COLT, JT, PAT,<br>HNT, CEUT, UAT: Free<br>KRT: 2.7¢/kg plus 1.2%<br>CPTPT: 12.28¢/kg plus<br>5%   |
| I | 1905.10.79 0   | 0Other  | KGM              | 4.5%                   | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 3%            |
| I | 1905.20.00 0   | 0 -Gingerbread and the like   | KGM              | 3%                     | AUT, NZT, CCCT, LDCT,<br>UST, MT, CT, CRT, IT,<br>NT, SLT, PT, COLT, JT,<br>PAT, HNT, KRT, CEUT,<br>UAT, CPTPT: Free             |
|   |                | -Sweet biscuits; waffles and wafers:  |                  |                        |  |

1905.31 - -Sweet biscuits

|   | Tariff<br>Item | SS   | Description of Goods  | Unit of<br>Meas. | MFN<br>Tariff       | Applicable<br>Preferential Tariffs  |
|---|----------------|------|---|------------------|---------------------|---|
| I | 1905.31.10     | 00 - | Certified by Health Canada as special low protein or protein-free products  | KGM              | Free                | CCCT, LDCT, GPT, UST,<br>MT, CT, CRT, IT, NT,<br>SLT, PT, COLT, JT, PAT,<br>HNT, KRT, CEUT, UAT,<br>CPTPT: Free                     |
|   |                | -    | <ul> <li>Other biscuits valued at 44¢/kg or more, said value to be based on the net<br/>weight and to include the value of the usual retail package:</li> </ul> |                  |                     |   |
| I | 1905.31.21     | 00 - | Containing 25% or more by weight of wheat, within access commitment   | KGM              | 2%                  | AUT, NZT, CCCT, LDCT,<br>UST, MT, CT, CRT, IT,<br>NT, SLT, PT, COLT, JT,<br>PAT, HNT, KRT, CEUT,<br>UAT, CPTPT: Free                |
| I | 1905.31.22     | 00 - | <ul> <li>Containing 25% or more by weight of wheat, in packages of a weight not<br/>exceeding 1.36 kg each, over access commitment</li> </ul>                   | KGM              | 2%                  | AUT, NZT, CCCT, LDCT,<br>UST, MT, CT, CRT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free                             |
| I | 1905.31.23     | 00 - | Containing 25% or more by weight of wheat, over access commitment   | KGM              | 5.42¢/kg plus<br>4% | LDCT, UST, MT, CT,<br>CRT, PT, COLT, JT, PAT,<br>HNT, CEUT, UAT: Free<br>KRT: 1.08¢/kg plus<br>0.8%<br>CPTPT: 4.93¢/kg plus<br>3.5% |
| I | 1905.31.29     | 00 - | Other   | KGM              | 3%                  | AUT, NZT, CCCT, LDCT,<br>UST, MT, CT, CRT, IT,<br>NT, SLT, PT, COLT, JT,<br>PAT, HNT, KRT, CEUT,<br>UAT, CPTPT: Free                |
|   |                | -    | Other:  |                  |                     |   |
| I | 1905.31.91     | 00 - | Containing 25% or more by weight of wheat, within access commitment   | KGM              | 2%                  | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 2%               |
| I | 1905.31.92     | 00 - | <ul> <li>Sweet biscuits containing 25% or more by weight of wheat, in packages<br/>of a weight not exceeding 1.36 kg each, over access commitment</li> </ul>    | KGM              | 2%                  | CCCT, LDCT, UST, MT,<br>CT, CRT, PT, COLT, JT,<br>PAT, HNT, KRT, CEUT,<br>UAT, CPTPT: Free<br>GPT: 2%                               |
| I | 1905.31.93     | 00 - | <ul> <li>Other, containing 25% or more by weight of wheat, over access<br/>commitment</li> </ul>  | KGM              | 5.42¢/kg plus<br>4% | LDCT, UST, MT, CT,<br>CRT, PT, COLT, JT, PAT,<br>HNT, CEUT, UAT: Free<br>KRT: 1.08¢/kg plus<br>0.8%<br>CPTPT: 4.93¢/kg plus<br>3.5% |

|   | Tariff<br>Item | SS     | Description of Goods   | Unit of<br>Meas. | MFN<br>Tariff       | Applicable<br>Preferential Tariffs  |
|---|----------------|--------|--|------------------|---------------------|---|
| I | 1905.31.99     | 9 00 - | Other  | KGM              | 3%                  | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 2%               |
|   | 1905.32        | -      | -Waffles and wafers  |                  |                     |   |
| I | 1905.32.10     | ) 00 - | Certified by Health Canada as special low protein or protein-free products   | KGM              | Free                | CCCT, LDCT, GPT, UST,<br>MT, CT, CRT, IT, NT,<br>SLT, PT, COLT, JT, PAT,<br>HNT, KRT, CEUT, UAT,<br>CPTPT: Free                     |
|   |                | -      | Other:   |                  |                     |   |
| I | 1905.32.91     | 00 -   | Containing 25% or more by weight of wheat, within access commitment  | KGM              | 2%                  | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 2%               |
| I | 1905.32.92     | 2 00 - | <ul> <li> Wafers and frozen waffles containing 25% or more by weight of wheat, in<br/>packages of a weight not exceeding 454 g each, over access<br/>commitment</li> </ul> | KGM              | 2%                  | CCCT, LDCT, UST, MT,<br>CT, CRT, PT, COLT, JT,<br>PAT, HNT, KRT, CEUT,<br>UAT, CPTPT: Free<br>GPT: 2%                               |
| I | 1905.32.93     | 3 00 - | <ul> <li>- Other, containing 25% or more by weight of wheat, over access<br/>commitment</li> </ul>   | KGM              | 5.42¢/kg plus<br>4% | LDCT, UST, MT, CT,<br>CRT, PT, COLT, JT, PAT,<br>HNT, CEUT, UAT: Free<br>KRT: 1.08¢/kg plus<br>0.8%<br>CPTPT: 4.93¢/kg plus<br>3.5% |
| I | 1905.32.99     | 9 00 - | Other  | KGM              | 3%                  | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 2%               |
|   | 1905.40        | -      | Rusks, toasted bread and similar toasted products  |                  |                     |   |
| I | 1905.40.10     | ) 00 - | Special dietary, as defined under regulations of Health Canada   | KGM              | Free                | CCCT, LDCT, GPT, UST,<br>MT, CT, CRT, IT, NT,<br>SLT, PT, COLT, JT, PAT,<br>HNT, KRT, CEUT, UAT,<br>CPTPT: Free                     |

|   | Tariff<br>Item | SS     | Description of Goods   | Unit of<br>Meas. | MFN<br>Tariff          | Applicable<br>Preferential Tariffs   |
|---|----------------|--------|--|------------------|------------------------|--|
| I | 1905.40.20     | 00 -   | <ul> <li>-Other, leavened with yeast, containing 25% or more by weight of wheat,<br/>within access commitment</li> </ul>     | KGM              | Free                   | CCCT, LDCT, GPT, UST,<br>MT, CT, CRT, IT, NT,<br>SLT, PT, COLT, JT, PAT,<br>HNT, KRT, CEUT, UAT,<br>CPTPT: Free                  |
|   |                | -      | <ul> <li>Other, leavened with yeast, containing 25% or more by weight of wheat,<br/>over access commitment:</li> </ul>       |                  |                        |  |
| I | 1905.40.31     | 00 -   | In packages of a weight not exceeding 454 g each   | KGM              | Free                   | CCCT, LDCT, GPT, UST,<br>MT, MUST, CT, CRT, IT,<br>NT, SLT, PT, COLT, JT,<br>PAT, HNT, KRT, CEUT,<br>UAT, CPTPT: Free            |
| I | 1905.40.39     | 9 00 - | Other  | KGM              | 13.51¢/kg              | LDCT, UST, MT, CT,<br>CRT, PT, COLT, JT, PAT,<br>HNT, CEUT, UAT: Free<br>KRT: 2.7¢/kg<br>CPTPT: 12.28¢/kg                        |
| I | 1905.40.40     | ) 00 - | Other, leavened with yeast   | KGM              | Free                   | CCCT, LDCT, GPT, UST,<br>MT, CT, CRT, IT, NT,<br>SLT, PT, COLT, JT, PAT,<br>HNT, KRT, CEUT, UAT,<br>CPTPT: Free                  |
| I | 1905.40.50     | 00 -   | <ul> <li>-Other, not leavened with yeast, containing 25% or more by weight of<br/>wheat, within access commitment</li> </ul> | KGM              | 3.5%                   | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 3%            |
|   |                | -      | <ul> <li>Other, not leavened with yeast, containing 25% or more by weight of<br/>wheat, over access commitment:</li> </ul>   |                  |                        |  |
| I | 1905.40.61     | 00 -   | In packages of a weight not exceeding 454 g each   | KGM              | 3.5%                   | CCCT, LDCT, UST, MT,<br>CT, CRT, PT, COLT, JT,<br>PAT, HNT, KRT, CEUT,<br>UAT, CPTPT: Free<br>GPT: 3%                            |
| I | 1905.40.69     | 9 00 - | Other  | KGM              | 13.51¢/kg plus<br>7.5% | LDCT, UST, MT, CT,<br>CRT, PT, COLT, JT, PAT,<br>HNT, CEUT, UAT: Free<br>KRT: 2.7¢/kg plus 1.5%<br>CPTPT: 12.28¢/kg plus<br>6.5% |
| I | 1905.40.90     | 00 -   | Other  | KGM              | 5.5%                   | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 3%            |

|   | Tariff<br>Item | SS | Description of Goods   | Unit of<br>Meas. | MFN<br>Tariff         | Applicable<br>Preferential Tariffs  |
|---|----------------|----|--|------------------|-----------------------|---|
|   | 1905.90        | -C | ther   |                  |                       |   |
| I | 1905.90.10     | 00 | -Special dietary biscuits as defined under regulations of Health Canada;<br>Low protein or protein-free biscuits certified by Health Canada as special<br>low protein or protein-free products   | KGM              | Free                  | CCCT, LDCT, GPT, UST,<br>MT, CT, CRT, IT, NT,<br>SLT, PT, COLT, JT, PAT,<br>HNT, KRT, CEUT, UAT,<br>CPTPT: Free       |
| I | 1905.90.20     | 00 | -Bread, leavened with yeast;<br>Unleavened bread for sacramental purposes and communion wafers   | KGM              | Free                  | CCCT, LDCT, GPT, UST,<br>MT, CT, CRT, IT, NT,<br>SLT, PT, COLT, JT, PAT,<br>HNT, KRT, CEUT, UAT,<br>CPTPT: Free       |
|   |                |    | -Other bread:  |                  |                       |   |
| I | 1905.90.31     | 00 | <ul> <li>-Containing 25% or more by weight of wheat, in packages of a weight not<br/>exceeding 11.34 kg each, within access commitment</li> </ul>  | KGM              | 4%                    | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 4% |
| I | 1905.90.32     | 00 | <ul> <li>-Fresh bread, buns and rolls, in packages of a weight not exceeding</li> <li>1.36 kg each, or other bread in packages of a weight not exceeding</li> <li>454 g each, containing 25% or more by weight of wheat, over access commitment</li> </ul> | KGM              | 4%                    | CCCT, LDCT, UST, MT,<br>CT, CRT, PT, COLT, JT,<br>PAT, HNT, KRT, CEUT,<br>UAT, CPTPT: Free<br>GPT: 4%                 |
| I | 1905.90.33     | 00 | <ul> <li>-Other, containing 25% or more by weight of wheat, in packages of a<br/>weight not exceeding 11.34 kg each, over access commitment</li> </ul>   | KGM              | 8.47¢/kg plus<br>8.5% | LDCT, UST, MT, CT,<br>CRT, PT, COLT, JT, PAT,<br>HNT, KRT, CEUT,<br>UAT: Free<br>CPTPT: 7.7¢/kg plus<br>7.5%          |
| I | 1905.90.34     | 00 | <ul> <li>-Containing 25% or more by weight of wheat, in bulk or in packages of a<br/>weight exceeding 11.34 kg each, within access commitment</li> </ul>   | KGM              | 3%                    | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 3% |
| I | 1905.90.35     | 00 | <ul> <li>-Containing 25% or more by weight of wheat, in bulk or in packages of a<br/>weight exceeding 11.34 kg each, over access commitment</li> </ul>   | KGM              | 8.47¢/kg plus<br>6%   | LDCT, UST, MT, CT,<br>CRT, PT, COLT, JT, PAT,<br>HNT, KRT, CEUT,<br>UAT: Free<br>CPTPT: 7.7¢/kg plus<br>5%            |
| I | 1905.90.39     |    | Other  |                  | 4.5%                  | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 3% |
|   |                | 10 | In packages of a weight not exceeding 11.34 kg each  | KGM              |                       |   |

|   | Tariff<br>Item | SS   | Description of Goods  | Unit of<br>Meas. | MFN<br>Tariff       | Applicable<br>Preferential Tariffs  |
|---|----------------|------|---|------------------|---------------------|---|
|   | L              | 20 - | In bulk or in packages of a weight exceeding 11.34 kg each  | KGM              |                     |   |
|   |                | -    | Other biscuits:   |                  |                     |   |
| I | 1905.90.41     | 00 - | <ul> <li> Containing 25% or more by weight of wheat, valued at 44¢/kg or more,<br/>said value to be based on the net weight and to include the value of the<br/>usual retail package, within access commitment</li> </ul>       | KGM              | 2%                  | AUT, NZT, CCCT, LDCT,<br>UST, MT, CT, CRT, IT,<br>NT, SLT, PT, COLT, JT,<br>PAT, HNT, KRT, CEUT,<br>UAT, CPTPT: Free<br>GPT: 2% |
| I | 1905.90.42     | 00 - | <ul> <li>- Other, containing 25% or more by weight of wheat, within access<br/>commitment</li> </ul>  | KGM              | 2%                  | AUT, NZT, CCCT, LDCT,<br>UST, MT, CT, CRT, IT,<br>NT, SLT, PT, COLT, JT,<br>PAT, HNT, KRT, CEUT,<br>UAT, CPTPT: Free<br>GPT: 2% |
| I | 1905.90.43     | 00 - | <ul> <li> Containing 25% or more by weight of wheat, in packages of a weight not<br/>exceeding 1.36 kg each, over access commitment</li> </ul>  | KGM              | 2%                  | CCCT, LDCT, UST, MT,<br>CT, CRT, PT, COLT, JT,<br>PAT, HNT, KRT, CEUT,<br>UAT, CPTPT: Free<br>GPT: 2%                           |
| I | 1905.90.44     | 00 - | <ul> <li>- Other, containing 25% or more by weight of wheat, valued at 44¢/kg or<br/>more, said value to be based on the net weight and to include the value<br/>of the usual retail package, over access commitment</li> </ul> | KGM              | 5.42¢/kg plus<br>4% | LDCT, UST, MT, CT,<br>CRT, PT, COLT, JT, PAT,<br>HNT, KRT, CEUT,<br>UAT: Free<br>CPTPT: 4.93¢/kg plus<br>3.5%                   |
| I | 1905.90.45     | 00 - | <ul> <li>- Other, containing 25% or more by weight of wheat, over access<br/>commitment</li> </ul>  | KGM              | 5.42¢/kg plus<br>4% | LDCT, UST, MT, CT,<br>CRT, PT, COLT, JT, PAT,<br>HNT, KRT, CEUT,<br>UAT: Free<br>CPTPT: 4.93¢/kg plus<br>3.5%                   |
| I | 1905.90.49     | -    | Other   |                  | 3%                  | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 2%           |
|   |                |      | Soda biscuits   | KGM              |                     |   |
|   |                | 90 - | Other   | KGM              |                     |   |
|   |                | -    | <ul> <li>-Pizza and quiche; pastries, pies, puddings and cakes, including sweet<br/>products leavened with yeast; bakery products made without flour:</li> </ul>  |                  |                     |   |
| I | 1905.90.51     | 00 - | Pizza and quiche  | KGM              | 14.5%               | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 10%          |

|   | Tariff<br>Item SS | Description of Goods  | Unit of<br>Meas.  | MFN<br>Tariff        | Applicable<br>Preferential Tariffs  |
|---|-------------------|---|-------------------|----------------------|---|
| I | 1905.90.59 -      | Other   |                   | 9.5%                 | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>AUT: 7%<br>NZT: 7%<br>GPT: 7% |
|   |                   | Puddings  | KGM               |                      |   |
|   | 91 -<br>98 -      | Other:<br>Pies, cakes and pastry, not frozen<br>Other, frozen<br>Other  | KGM<br>KGM<br>KGM |                      |   |
|   | -                 | Pretzels:   |                   |                      |   |
| I | 1905.90.61 00 -   | Containing 25% or more by weight of wheat, within access commitment   | KGM               | 2%                   | CCCT, LDCT, GPT, UST,<br>MT, CT, CRT, IT, NT,<br>SLT, PT, COLT, JT, PAT,<br>HNT, KRT, CEUT, UAT,<br>CPTPT: Free                             |
| I | 1905.90.62 00 -   | <ul> <li>Containing 25% or more by weight of wheat, in packages of a weight not<br/>exceeding 1.36 kg each, over access commitment</li> </ul> | KGM               | 2%                   | CCCT, LDCT, GPT, UST,<br>MT, CT, CRT, PT, COLT,<br>JT, PAT, HNT, KRT,<br>CEUT, UAT,<br>CPTPT: Free  |
| I | 1905.90.63 00 -   | <ul> <li>Containing 25% or more by weight of wheat, in packages of a weight<br/>exceeding 1.36 kg each, over access commitment</li> </ul>     | KGM               | 13.11¢/kg plus<br>4% | LDCT, UST, MT, CT,<br>CRT, PT, COLT, JT, PAT,<br>HNT, KRT, CEUT,<br>UAT: Free<br>CPTPT: 11.92¢/kg plus<br>3.5%                              |
| I | 1905.90.69 00 -   | Other   | KGM               | 3%                   | CCCT, LDCT, GPT, UST,<br>MT, CT, CRT, IT, NT,<br>SLT, PT, COLT, JT, PAT,<br>HNT, KRT, CEUT, UAT,<br>CPTPT: Free                             |
|   | -                 | <ul> <li>- Empty cachets of a kind suitable for pharmaceutical use, sealing wafers,<br/>rice paper and cheese sticks:</li> </ul>              |                   |                      |   |
| I | 1905.90.71 -      | In packages of a weight not exceeding 11.34 kg each   |                   | 6%                   | CCCT, LDCT, UST, MT,<br>CT, CRT, IT, NT, SLT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 3%                       |
|   |                   | Cheese sticks<br>Other  | KGM<br>KGM        |                      |   |

| Tariff<br>Item | SS     | Description of Goods                                       | Unit of<br>Meas. | MFN<br>Tariff | Applicable<br>Preferential Tariffs   |
|----------------|--------|--|------------------|---------------|--|
| 1905.90.72     | 2 00 - | In bulk or in packages of a weight exceeding 11.34 kg each | KGM              | 4.5%          | CCCT, LDCT, GPT, US<br>MT, CT, CRT, IT, NT,<br>SLT, PT, COLT, JT, PAT<br>HNT, KRT, CEUT, UAT<br>CPTPT: Free                    |
| 1905.90.90     | ) -    | Other  |                  | 11%           | CCCT, LDCT, UST, M <sup>T</sup><br>CT, CRT, IT, NT, SLT, P<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT: Free<br>GPT: 5% |
|                |        | Corn chips and similar crisp snack foods                   | KGM<br>KGM       |               |  |

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