



Canada Border  
Services Agency

Agence des services  
frontaliers du Canada



# Departmental Consolidation of the *Customs Tariff* 2025

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### WARNING

Users of this Departmental Consolidation are reminded that it is prepared for convenience of reference only and that, as such, has no official sanction.

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77 *(Reserved for possible future use in the Harmonized System)*

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## CUSTOMS TARIFF - SCHEDULE

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### **AN ACT RESPECTING THE IMPOSITION OF, AND PROVIDING RELIEF AGAINST THE IMPOSITION OF, DUTIES OF CUSTOMS AND CODING SYSTEME**

The complete *Customs Tariff* may be found on the Government of Canada – Justice Laws website at :

<http://laws-lois.justice.gc.ca/eng/acts/C-54.011/index.html>.

## GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM

Classification of goods in the Nomenclature shall be governed by the following principles:

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions.
2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.
- (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When by application of Rule 2 (b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:
  - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
  - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to Rule 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
  - (c) When goods cannot be classified by reference to Rule 3 (a) or 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
  - (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character.
  - (b) Subject to the provisions of Rule 5 (a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purpose of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

## CANADIAN RULES

1. For legal purposes, the classification of goods in the tariff items of a subheading or of a heading shall be determined according to the terms of those tariff items and any related Supplementary Notes and, *mutatis mutandis*, to the General Rules for the Interpretation of the Harmonized System, on the understanding that only tariff items at the same level are comparable. For the purpose of this Rule the relative Section, Chapter and Subheading Notes also apply, unless the context otherwise requires.
2. Where both a Canadian term and an international term are presented in this Nomenclature, the commonly accepted meaning and scope of the international term shall take precedence.
3. For the purpose of Rule 5 (b) of the General Rules for the Interpretation of the Harmonized System, packing materials or packing containers clearly suitable for repetitive use shall be classified under their respective headings.

1. The following table lists symbols and abbreviations with their corresponding meaning which may be found throughout the *Customs Tariff*.

Abbreviation / symbol	Meaning
\$	Canadian dollars
\$/doz	Canadian dollars per dozen
\$/hl	Canadian dollars per hectolitre
\$/kg	Canadian dollars per kilogram
\$/litre	Canadian dollars per litre
\$/m <sup>2</sup>	Canadian dollars per square metre
\$/tonne	Canadian dollars per tonne
%	percent
¢	Canadian cents
¢/doz	Canadian cents per dozen
¢/kg	Canadian cents per kilogram
¢/litre	Canadian cents per litre
°	degrees
°A.P.I.	degrees American Petroleum Institute
°C	degrees Celsius
µ Ci/g	microcuries per gram
A	amperes
ABS	acrylonitrile-butadiene-styrene
AC	alternating current
Ag	silver
AGV	automated guided vehicle
AISI	American Iron and Steel Institute
Al	aluminum
Al <sub>2</sub> O <sub>3</sub>	aluminum oxide, alumina, corundum
ANSI	American National Standards Institute
API or A.P.I.	American Petroleum Institute
As	arsenic
ASTM	American Society for Testing and Materials
AUT	Australia Tariff
AWG	American Wire Gauge
AWWA	American Water Works Association
B <sub>2</sub> O <sub>3</sub>	boron oxide
Be	beryllium
Bi	bismuth
BiMOS	combination of bipolar and metal oxide semiconductor technologies
BP	British Pharmacopoeia
Bq	becquerels
Bq/g	becquerels per gram
BR	butadiene rubber
BTU	British thermal unit
Ca	calcium
CAN/CGSB-4.2 No. 36-M89	Government of Canada, Canadian General Standards Board - publication 4.2 No.36-M89 Textile Test Methods - Air Premeability
CaO	calcium oxide
cc	cubic centimetres
CCCT	Commonwealth Caribbean Countries Tariff
CCMC	Canadian Construction Materials Centre
Cd	Cadmium
CEUT	Canada-European Union Tariff
CF	Chlorofluorocarbons

Abbreviation / symbol	Meaning
cg	centigrams
CIAT	Canada-Israel Agreement Tariff
CIFTA	Canada-Israel Free Trade Agreement
CIIR or BIIR	halo-isobutene-isoprene rubber
cm	centimetres
cm <sup>2</sup>	square centimetres
cm <sup>3</sup>	cubic centimetres
CMT	Corrugated Medium Test
cN	centinewtons
cN/tex	centinewtons per tex
Co	cobalt
COLT	Colombia Tariff
CPTPT	Comprehensive and Progressive Trans-Pacific Partnership Tariff
CR	chloroprene (chlorobutadiene) rubber
Cr	chromium
Cr <sub>2</sub> O <sub>3</sub>	chromium (III) oxide
CRT	Costa Rica Tariff
CT	Chile Tariff
Cu	copper
DC	direct current
DIMMs	electronic dual in-line memory modules
dl/g	decilitres per gram
dm <sup>3</sup>	cubic decimetres
doz	dozen
DRAM	dynamic read-write random access memory
dyne/cm	dyne per centimetre
EEPROM	electrically erasable programmable read only memory
EPDM	ethylene-propylene-non-conjugated diene rubber
etc.	et cetera
Fe	iron
Fe <sub>2</sub> O <sub>3</sub>	hematite
FLASH E <sup>2</sup> PROM	flash memories
g	grams
g.v.w.	gross vehicle weight
g/cm <sup>3</sup>	grams per cubic centimetre
g/m <sup>2</sup>	grams per square metre
GPT	General Preferential Tariff
H <sub>3</sub> BO <sub>3</sub>	boric acid
HBFC	hydrobromofluorocarbons
HCFC	hydrochlorofluorocarbons
HCH	hexachlorocyclohexane
Hem-Fir	Canadian timber species (western hemlock and amabilis fir) manufactured and marketed together
HFC	hydrofluorocarbons
HNT	Honduras Tariff
Hz	hertz
IF	intermediate frequency
IIR	isobutene-isoprene (butyl) rubber
INN	International Non-proprietary Name

Abbreviation / symbol	Meaning
IPC-4101	Association Connecting Electronics Industries (originally Institute for Printed Circuits) - Specification for Base Materials for Rigid and Multilayer Printed Boards
IR	infra-red
IR	isoprene rubber
ISO	International Organization for Standardization
IT	Iceland Tariff
JT	Jordan Tariff
K <sub>2</sub> O	potassium oxide
kcal	kilocalories
kcal/kg	kilocalories per kilogram
kg	kilograms
kg/m	kilograms per metre
kJ	kilojoules
kN	kilonewtons
kN/m	kilonewtons per metre
kPa	kilopascals
kPa.m <sup>2</sup> /g	Mullen burst index
KRT	Korea Tariff
kV	kilovolts
kVA	kilovolts-amperes
kvar	kilovars or kilovolts-amperes-reactive
kW	kilowatts
L.	Linnaeus (latin)
l/m	litre per metre
LCD	liquid crystal display
LDCT	Least Developed Country Tariff
LED	light emitting diode
m	metres
<i>m</i> -	meta-
m <sup>2</sup>	square metres
m <sup>3</sup>	cubic metres
m <sup>3</sup> /s	cubic metres per second
MDF	medium density fibreboard
MDI	diphenylmethane-4, 4'-diisocyanate
Meas.	measure
MFN	Most-Favoured-Nation Tariff
mg	milligrams
Mg	magnesium
mg/cm <sup>2</sup>	milligrams per square centimetre
MgO	magnesium oxide
MHz	megahertz
MIDI	musical instrument digital interface
min	minute
ml	millilitres
mm	millimetres
mm <sup>2</sup> /sec.	square millimetres per second
mN	millinewtons
Mn	manganese
mono	one or single
MOS	metal oxide semiconductor
MPa	megapascals

Abbreviation / symbol	Meaning
	Manufacturers Standardization Society of the Valve and Fittings Industry
MSS	
MXT	Mexico Tariff
MVA	megavolt amperes
MW	megawatt
<i>n</i> -	normal-
N.m	newton metre (torque)
N/m	newtons per metre (surface tension)
Na <sub>2</sub> O	sodium monoxide
NaOH	sodium hydroxide
NB	nota bene
NBR	acrylonitrile-butadiene rubber
NCO	isocyanate - functional group of atoms -N=C=O (1 nitrogen, 1 carbon, 1 oxygen)
NF	National Formulary
Ni	nickel
NIOSH	National Institute for Occupational Safety and Health
No. or Nos.	number
NT	Norway Tariff
NZT	New Zealand Tariff
O	oxygen
<i>o</i> -	ortho-
OSB	oriented strand board
<i>p</i> -	para-
P <sub>2</sub> O <sub>5</sub>	diphosphorus pentoxide
PAT	Panama Tariff
Pb	lead
PBB	polybrominated biphenyls
PBD	phenylbiphenyloxadiazole (2-phenyl-5(4-biphenyl)-1,3,4-oxadiazole
PbO	lead monoxide, lead oxide
PCB	polychlorinated biphenyls
PCT	polychlorinated terphenyls
PFC	perfluorocarbons
pH	potential of hydrogen
POPOP	1,4-bis-2-(5-phenyloxazolyl)-benzene
PPO	2,5-diphenyloxazole
PT	Peru Tariff
PTO	power take-off
PVC	poly(vinyl chloride)
RAM	random access memory
RC	Rockwell scale "C"
RF	radio frequency
rH	redoxpotential
ROM	read-only memory
S	sulphur
S.P.F.	spruce, pine, fir
SAE J1392 980XF	Society of Automotive Engineers standard
SAN	styrene-acrylonitrile
Sb	antimony
SBR	styrene-butadiene rubber
sec	seconds
Si	silicon

Abbreviation / symbol	Meaning
SIMMs	electronic single in-line memory modules
SiO <sub>2</sub>	silica, silicon oxide, silicon dioxide
SLT	Switzerland Liechtenstein Tariff
Sn	tin
spp.	species plural (latin)
SRAM	static read-write random access
SS	statistical suffix
T	tesla
Te	tellurium
TIMS	Train Information Monitoring System
TSNR	technically specified natural rubber
UAT	Ukraine Tariff
USP	United States Pharmacopeia
UST	United States Tariff
UV	ultra-violet
V	volts
VA	volt-amperes
var.	varietas (latin) = variety
vol	volume
W	watts
W.O.G.	water, oil, gas
XSBR	carboxylated styrene-butadiene rubber
Zn	zinc
Zr	zirconium



2. Throughout the Schedule, the following codes have been used to identify units of measure. Where the symbol "-" appears, neither a unit of measure code nor a quantity are required.

UNIT OF MEASURE CODE	UNIT OF MEASURE
CTM	Mass in carats
DZN	Number of dozen
GRM	Mass in grams
GRO	Gross (12 dozen)
HLT	Liquid volume in hectolitres
KGM	Mass in kilograms
KNS	Mass in kilograms of named substance
KSD	Mass in kilograms air dry
LPA	Liquid volume in litres of pure alcohol
LTR	Liquid volume in litres
MBQ	Radioactivity in megabecquerels
MIL	Thousands
MTK	Area in square metres
MTQ	Volume in cubic metres
MTR	Metres
MWH	Electrical energy in megawatt-hours
NAP	Number of packages
NMB	Number
PAR	Number of pairs
SET	Number of sets
TMQ	Volume in thousands of cubic metres
TNE	Mass in metric tonnes
TSD	Mass in metric tonnes air dry

## LIST OF COUNTRIES AND APPLICABLE TARIFF TREATMENTS

The following countries and territories are designated beneficiary countries for the purposes of the tariff treatments indicated. Tariff Treatment abbreviations are defined in Section 27 of the *Customs Tariff*.

Country Name	Tariff Treatment			
	MFN	GPT	LDCT	Other
Afghanistan	X	X	X	
Albania	X			
Algeria	X			
American Samoa	X			
Andorra	X			CEUT
Angola	X	X	X	
Anguilla	X	X		CCCT
Antigua and Barbuda	X			CCCT
Argentina	X			
Armenia	X			
Aruba	X			
Ascension Island	X	X		
Australia	X			AUT, CPTPT
Austria	X			CEUT
Azerbaijan	X			
Bahamas	X			CCCT
Bahrain	X			
Bangladesh	X	X	X	
Barbados	X			CCCT
Belarus				
Belgium	X			CEUT
Belize	X			CCCT
Benin	X	X	X	
Bermuda	X			CCCT
Bhutan	X	X	X	
Bolivia	X	X		
Bonaire, Sint Eustatius and Saba	X			
Bosnia and Herzegovina	X			
Botswana	X			
Brazil	X			
British Indian Ocean Territory	X	X		
Brunei	X			CPTPT
Bulgaria	X			CEUT
Burkina Faso	X	X	X	

Country Name	Tariff Treatment			
	MFN	GPT	LDCT	Other
Burma	X	X	X	
Burundi	X	X	X	
Cambodia	X	X	X	
Cameroon	X	X		
Canary Islands	X	X		CEUT
Cape Verde	X	X		
Cayman Islands	X			CCCT
Central African Republic	X	X	X	
Ceuta and Melilla	X	X		CEUT
Chad	X	X	X	
Channel Islands	X			UKT
Chile	X			CT, CPTPT
China	X			
Christmas Island	X	X		
Cocos (Keeling) Islands	X	X		
Colombia	X			COLT
Comoros	X	X	X	
Congo	X	X		
Cook Islands	X	X		
Costa Rica	X			CRT
Côte d'Ivoire	X	X		
Croatia	X			CEUT
Cuba	X			
Curaçao	X			
Cyprus	X			CEUT
Czech Republic	X			CEUT
Democratic Republic of Congo	X	X	X	
Denmark	X			CEUT
Djibouti	X	X	X	
Dominica	X			CCCT
Dominican Republic	X			
Ecuador	X			
Egypt	X	X		
El Salvador	X	X		
Equatorial Guinea	X			
Eritrea	X	X	X	
Estonia	X			CEUT
Ethiopia	X	X	X	
Falkland Islands	X	X		

Country Name	Tariff Treatment			
	MFN	GPT	LDCT	Other
Faroe Islands	X			
Fiji	X			
Finland	X			CEUT
France	X			CEUT
French Guiana	X			CEUT
French Polynesia	X			
French Southern and Antarctic Territories	X	X		
Gabon	X			
Gambia	X	X	X	
Georgia	X			
Germany	X			CEUT
Ghana	X	X		
Gibraltar	X			UKT
Greece	X			CEUT
Greenland	X			
Grenada	X			CCCT
Guadeloupe	X			CEUT
Guam	X			
Guatemala	X			
Guinea	X	X	X	
Guinea-Bissau	X	X	X	
Guyana	X			CCCT
Haiti	X	X	X	
Honduras	X	X		HNT
Hong Kong	X			
Hungary	X			CEUT
Iceland	X			IT
India	X			
Indonesia	X			
Iran	X			
Iraq	X			
Ireland	X			CEUT
Isle of Man	X			UKT
Israel	X			CIAT
Italy	X			CEUT
Jamaica	X			CCCT
Japan	X			CPTPT
Jordan	X			JT
Kazakhstan	X			

Country Name	Tariff Treatment			
	MFN	GPT	LDCT	Other
Kenya	X	X		
Kiribati	X	X	X	
Kosovo	X			
Kuwait	X			
Kyrgyzstan	X	X		
Laos	X	X	X	
Latvia	X			CEUT
Lebanon	X	X		
Lesotho	X	X	X	
Liberia	X	X	X	
Libya	X			
Liechtenstein	X			SLT
Lithuania	X			CEUT
Luxembourg	X			CEUT
Macao	X			
Macedonia	X			
Madagascar	X	X	X	
Malawi	X	X	X	
Malaysia	X			CPTPT
Maldives	X			
Mali	X	X	X	
Malta	X			CEUT
Mariana Islands	X			
Marshall Islands	X			
Martinique	X			CEUT
Mauritania	X	X	X	
Mauritius	X			
Mayotte	X			CEUT
Mexico	X			MXT, CPTPT
Micronesia	X	X		
Moldova	X			
Monaco	X			CEUT
Mongolia	X	X		
Montenegro	X			
Montserrat	X	X		CCCT
Morocco	X	X		
Mozambique	X	X	X	
Namibia	X			
Nauru	X			

Country Name	Tariff Treatment			
	MFN	GPT	LDCT	Other
Nepal	X	X	X	
Netherlands	X			CEUT
New Caledonia and Dependencies	X			
New Zealand	X			NZT, CPTPT
Nicaragua	X	X		
Niger	X	X	X	
Nigeria	X	X		
Niue	X	X		
Norfolk Island	X	X		
Norway	X			NT
Oman	X			
Pakistan	X	X		
Palau	X			
Panama	X			PAT
Papua New Guinea	X	X		
Paraguay	X			
Peru	X			PT, CPTPT
Philippines	X	X		
Pitcairn	X	X		
Poland	X			CEUT
Portugal	X			CEUT
Puerto Rico	X			UST
Qatar	X			
Réunion	X			CEUT
Romania	X			CEUT
Russia				
Rwanda	X	X	X	
Saint Barthélemy	X			CEUT
Saint Helena and Dependencies	X	X		
Saint Kitts and Nevis	X			CCCT
Saint Lucia	X			CCCT
Saint Martin	X			CEUT
Saint Pierre and Miquelon	X			
Saint Vincent and the Grenadines	X			CCCT
Samoa	X	X		
San Marino	X			CEUT
Sao Tome and Principe	X	X	X	
Saudi Arabia	X			
Senegal	X	X	X	

Country Name	Tariff Treatment			
	MFN	GPT	LDCT	Other
Serbia	X			
Seychelles	X			
Sierra Leone	X	X	X	
Singapore	X			CPTPT
Sint Maarten	X			
Slovakia	X			CEUT
Slovenia	X			CEUT
Solomon Islands	X	X	X	
Somalia	X	X	X	
South Africa	X			
South Georgia and the South Sandwich Islands	X			
South Korea	X			KRT
South Sudan	X	X	X	
Spain	X			CEUT
Sri Lanka	X	X		
Sudan	X	X	X	
Suriname	X			
Swaziland	X	X		
Sweden	X			CEUT
Switzerland	X			SLT
Syria	X	X		
Taiwan	X			
Tajikistan	X	X		
Tanzania	X	X	X	
Thailand	X			
Timor-Leste	X	X	X	
Togo	X	X	X	
Tokelau Islands	X	X		
Tonga	X			
Trinidad and Tobago	X			CCCT
Tristan Da Cunha	X	X		
Tunisia	X	X		
Turkey	X			
Turkmenistan	X			
Turks and Caicos Islands	X			CCCT
Tuvalu	X			
Uganda	X	X	X	
Ukraine	X	X		UAT
United Arab Emirates	X			

Country Name	Tariff Treatment			
	MFN	GPT	LDCT	Other
United Kingdom	X			UKT
United States of America	X			UST
Uruguay	X			
Uzbekistan	X	X		
Vanuatu	X	X		
Vatican (Holy See)	X			
Venezuela	X			
Vietnam	X			CPTPT
Virgin Islands, British	X			CCCT
Virgin Islands, U.S.A.	X			
Wallis and Futuna	X			
Yemen	X	X	X	
Zambia	X	X	X	
Zimbabwe	X	X		