



# Memorandum D10-18-1

Ottawa, August 12, 2016

## Tariff Rate Quotas

### In Brief

1. This memorandum has been updated to reflect changes to the Canada Border Services Agency's (CBSA) organizational structure and the recent name change of the Department of Foreign Affairs, Trade and Development Canada (DFATD) to the Department of Global Affairs Canada (Global Affairs Canada).
2. The Consolidated Listing of the Agricultural Goods Subject to Tariff Rate Quotas (TRQs) found in the Appendix was updated to reflect amendments made to 18 tariff item numbers by Order in Council SOR/2011-191. These amendments were required in order to align the numbers in the regulations made pursuant to the [Export and Import Permits Act](#) (EIPA) with those in the Schedule to the [Customs Tariff](#) that entered into force on January 1, 2012.

This memorandum provides a general overview of TRQs and the legislation that applies to them. It also outlines departmental guidelines for the administration of TRQs.

### Legislation

[Customs Act](#), Subsections 32(1), (3), (5) (1985, C.1 (2nd Supp.))

[Customs Tariff](#), Subsections 10(1), (2) (1997, C.36)

[Export and Import Permits Act](#), Subsections 8(1.1) and 8.3(1), and paragraphs 8(2)(a) and (b), (3)(a) and (b) (R.S., 1985, C.E-19)

## Guidelines and General Information

### General and Legislative Overview

1. Agricultural goods included on the [Import Control List](#), established under the EIPA, are grouped into different categories, each with an established import access quantity (or quota).
2. Under the TRQ system, agricultural goods are classified within access commitment tariff items or over access commitment tariff items as provided in the List of Tariff Provisions, set out in the Schedule to the [Customs Tariff](#). Imports within the quota are subject to lower rates of duty of the within access commitment tariff items and imports over the quota are classified under the higher rates of duty of the over access commitment tariff items. A consolidated listing of the agricultural goods subject to TRQs is provided in the Appendix to this memorandum. For the most up-to-date information regarding goods included on the ICL, importers can refer to the [Department of Justice's website](#) or the [Global Affairs Canada's website](#).
3. Subsection 10(1) of the [Customs Tariff](#) grants the CBSA the authority to classify goods under a tariff item, in accordance with the General Rules for the Interpretation of the Harmonized System and the Canadian Rules.
4. Subsection 10(2) of the [Customs Tariff](#) provides that goods imported under the authority of a permit issued under section 8.3 of EIPA, in compliance with the conditions of that permit, may be classified under a within access commitment tariff item.

5. Global Affairs Canada is responsible for administering import allocations and issuing import permits with respect to agricultural goods included on the ICL. Control over imports of within access commitment TRQ goods is exercised in one of two ways: through permits issued by Global Affairs Canada based on prior import allocations to importers or on applications received, or on a first come, first served basis administered by the CBSA.
6. The TRQ goods may be imported under the authority of either a specific import permit or a general import permit (GIP) issued by Global Affairs Canada. A specific import permit or a GIP issued under section 8.3 of EIPA is necessary for any agricultural TRQ goods to be classified under a within access commitment tariff item pursuant to subsection 10(2) of the [Customs Tariff](#). A GIP issued under subsection 8(1.1) of the EIPA, such as the GIP No. 100, Eligible Agricultural Goods, allows all eligible importers to import TRQ goods that are classified as over access commitment.
7. A specific import permit is not required by the CBSA to release TRQ goods, but is required by Global Affairs Canada for compliance with the EIPA. Importers should refer to the [D19 Memoranda](#) series for information regarding the requirement for other types of permits in relation to these goods from other government departments.
8. Importers should take note that while some over access commitment tariff items have lesser rates of duty for certain preferential tariff treatments (e.g., UST, MT), others do not. In the latter cases, the Most-Favoured-Nation Tariff treatment rates of duty are applied. The List of Tariff Provisions, set out in the Schedule to the [Customs Tariff](#), indicates which tariff treatments are applicable to which tariff items.

### Obtaining an Import Permit for TRQ Goods

9. For all agricultural TRQ categories, except margarine, wheat, barley, wheat products, barley products, and dairy food preparations classified under tariff items 1901.90.33 and 1901.90.34, an importer must obtain an import allocation from Global Affairs Canada and an associated valid permit issued by Global Affairs Canada under subsection 8.3(1) of the EIPA for individual shipments against this allocation, prior to importation of the TRQ goods. That is, an importer who received a prior allocation of the available quota from Global Affairs Canada must obtain an import permit which allows, subject to the conditions of the permit being met, goods to be classified under an applicable tariff item that is subject to the lower, within access commitment rate of duty.
10. For other agricultural TRQ categories, including margarine, wheat, barley, wheat products, barley products, and dairy food preparations classified under tariff items 1901.90.33 and 1901.90.34, where there is no prior import allocation and the quota has not been exceeded, Global Affairs Canada shall, pursuant to subsection 8.3(2) of the EIPA:
- (a) issue a specific import permit when an application has been received on a first come, first served basis, until the quota has been filled (i.e., margarine and dairy food preparations classified under tariff items 1901.90.33 and 1901.90.34,); or
  - (b) issue a GIP in other cases (i.e. wheat, barley, wheat products, and barley products), which applies on a first come, first served basis to all imports until the quota has been filled.
11. In addition, Global Affairs Canada may, pursuant to subsection 8.3(3) of the EIPA:
- (a) issue supplemental import permits to any applicant (without regard to the quota so long as the quota has not been filled); and
  - (b) issue a GIP to import supplemental quantities under the within access commitment tariff items.

### First Come, First Served Quota Administration

12. The five agricultural TRQ categories of wheat, barley, wheat products, barley products, and dairy food preparations classified under tariff items 1901.90.33 and 1901.90.34, referred to as “first come, first served TRQs,” are not subject to prior import allocations or specific import permits. The TRQs for these goods are administered on a marketing year basis (August 1 to July 31). Quota control is managed through two GIPs. GIP No. 20 covers imports at the applicable within access commitment rate of duty until the quota has been filled. Once filled, GIP No. 20 ceases to apply in respect of the goods, at which time GIP No. 100 starts to apply. GIP No. 100 covers unlimited imports after the quota has been filled, but all imports under GIP No. 100 are assessed at the applicable

rates of duty, which are generally the over access commitment rates of duty. The CBSA determines whether the quota has been filled by calculating imports of these goods at the time of final accounting. Therefore, any shipment of goods in a first come, first served product category that is released and accounted for, under subsection 32(1), (3), or (5) of the [Customs Act](#), on or before the day on which the quota is filled, is classified as within access commitment.

13. More information on first come, first served TRQs and the application of paragraph 8.3(2)(b) of the EIPA is provided in [Memorandum D10-18-6, First-come, First-served Agricultural Tariff Rate Quotas](#).

## **Administrative Guidelines**

### **Inspection and Release**

14. While Global Affairs Canada requests that an importer obtains a permit prior to release for compliance with the EIPA, the availability of a specific import permit is not a condition of release for the CBSA. Border services officers will release any shipment of TRQ goods, even in the absence of a permit. However, if no permit has been obtained by the date of final accounting under subsection 32(1), (3), or (5) of the [Customs Act](#), the goods will be classified under the applicable over access commitment tariff item.

15. Although a specific import permit is not required by the CBSA to obtain release, border services officers may question the importer about agricultural goods that are included on the ICL and, when irregularities are noted, officers will refer the transaction to the Trade Compliance Division for review following final accounting. When there is any uncertainty regarding the nature or quantity of the TRQ goods, clarification will be obtained from the importer before the goods are released and samples may be taken for laboratory analysis.

16. Border services officers will ensure, to the extent possible, that the descriptions provided by the importer for agricultural goods that are included on the ICL or that may be covered by the ICL are appropriate for tariff classification purposes.

### **Accounting (Final) – Non First Come, First Served TRQ Goods**

17. To be entitled to the within access commitment rates of duty, at the time of final accounting under subsection 32(1), (3), or (5) of the [Customs Act](#), an importer is required to provide the specific import permit number in Field 26 “Special Authority” on Form [B3-3, Canada Customs Coding Form](#), for manual entries, or input the number in the special authority field of the KI30 CADEX record.

18. When an import permit issued under section 8.3 of EIPA is not obtained, TRQ goods are deemed imported under the authority of GIP No. 100, classified under the applicable over access commitment tariff item, and subject to the higher, over access commitment rates of duty.

19. When an importer has neglected to obtain an import permit and the TRQ products are assessed at the rates of duty under the applicable over access commitment tariff item, the importer should be aware that Global Affairs Canada does not generally issue permits after importation and final accounting have occurred.

20. An importer should provide in the description field (field 22) of Form B3-3 or in the KI60 CADEX record the number of any tariff classification, origin, or valuation ruling obtained on TRQ products under the National Customs Ruling (NCR) Program or Advance Ruling (AR) Program.

21. The conditions of the permit, including its validity, must be met in order for an importer to claim the applicable within access commitment tariff item. An import permit is valid for 30 days: 25 days from the date of issuance and 5 days prior to the date of issuance.

22. Importers should refer to [Memorandum D10-18-6, First-come, First-served Agricultural Tariff Rate Quotas](#) for more information on the applicable accounting procedures for first come, first served TRQ goods.

### **Warehousing**

23. TRQ goods may be stored in a customs bonded warehouse in the same manner as other goods. However, except for TRQ Beef and Veal (see paragraph 24), before TRQ goods are put into a customs bonded warehouse, an importer should obtain from Global Affairs Canada a specific import permit for the goods. The validity of the

permit, more particularly its time limit, is assessed against the date of the Type 10 warehouse transaction. This warehouse transaction requires an importer to complete the tariff classification field. If a specific import permit has not been obtained from Global Affairs Canada or is no longer valid, the applicable over access commitment tariff item for the goods must be used by the importer when completing the Type 10 warehouse transaction.

24. Beef and veal not from Chile or a NAFTA country (TRQ Beef and Veal) may be stored in a customs bonded warehouse using GIP No. 100. However, a specific import permit must be obtained before these goods are taken out of the customs bonded warehouse in order for them to be classified under the applicable within access commitment tariff item. Beef and veal originating in Chile or a NAFTA country are not subject to TRQs or import permit requirements.

25. Importers should refer to [Memorandum D7-4-4, Customs Bonded Warehouses](#) for more information on the warehousing of TRQ goods.

### **Proper Documentation**

26. The same information must appear on both the import permit and the customs transaction documents or CADEX record. For example, there must not be any discrepancy between the net weight or quantity amount on the permit and what is declared on the customs invoice. The word “net” for customs classification purposes means excluding only such packing materials or packing containers that are clearly suitable for repetitive use and that are not classified with the goods. Any weight or quantity imported in excess of what is authorized by the permit will be assessed at the applicable over access commitment rate of duty.

27. Substitution is not acceptable. When goods described in the customs documents or records do not match some or all of the goods listed on the import permit, those goods not listed on the permit must be classified under the applicable over access commitment tariff item.

28. The automated system called EXCAPS (Global Affairs Canada/Customs Automated Permit System) allows for the transmission of permit information directly from Global Affairs Canada to the CBSA. When this system is available for particular TRQ goods, an importer does not need to submit a hard copy of the permit. An importer who deals with non-terminal offices is still required to present a hard copy of the permit to the CBSA. Global Affairs Canada issues a transaction record to the importer or broker to serve as confirmation that the permit was issued.

### **Monitoring and Verification**

29. The CBSA coordinates monitoring and verification activities with Global Affairs Canada to ensure that TRQ goods are classified properly. Reviews based on selective targeting and referrals from Global Affairs Canada are conducted and, when non-compliance is found, tariff classification is adjusted or the matter is referred for further audit or investigation, which can result in Administrative Monetary penalties (AMPS). This focus on enforcement activity for TRQ goods is necessary to allow domestic producers the intended level of protection of the quotas. For more information on AMPS please refer to [Memorandum D22-1-1, Administrative Monetary Penalty System](#).

### **Advance Rulings**

30. For greater certainty regarding the tariff classification of goods, an importer may request an advance ruling. Details on how to make such a request are found in [Memorandum D11-11-3, Advance Rulings for Tariff Classification](#).

### **Additional Information**

31. The CBSA's Border Information Service (BIS) line responds to public inquiries related to import requirements of other government departments, including Global Affairs Canada. Importers can access BIS toll-free throughout Canada by calling **1-800-461-9999**. If calling from outside Canada, importers can reach BIS by dialing 204-983-3500 or 506-636-5064 (long-distance charges will apply). Importers can speak directly to an agent by calling during regular business hours from Monday to Friday (except holidays), 8 a.m. to 4 p.m. Eastern Time Zone or EDT.

32. More information on import allocations and permits for TRQ goods is available at:

Trade Controls Bureau (TID)  
 Global Affairs Canada  
 125 Sussex Drive  
 Ottawa, ON K1A 0G2  
 Telephone: 343-203-6820  
 Facsimile: 613-996-0612 / 613-995-5137  
 Email: [tic@international.gc.ca](mailto:tic@international.gc.ca)

33. For more information about the agricultural products included on the ICL, please contact:

Tariff Policy Unit  
 Trade Policy Division  
 Canada Border Services Agency  
 222 Queen Street, 4th Floor  
 Ottawa, ON K1A 0L8  
 Telephone: 613-957-1468  
 Fax: 613-952-3971

## Appendix

### Consolidated Listing of the Agricultural Goods Subject to Tariff Rate Quotas

The following is a summary of the agricultural goods included on the Import Control List that are subject to tariff rate quotas (TRQs), including the import control number, associated general descriptions, and tariff item numbers as provided in the List of Tariff Provisions, set out in the Schedule to the [Customs Tariff](#). For the most up-to-date information regarding goods included on the ICL, importers can refer to the [Department of Justice's website](#) or the [Global Affairs Canada's website](#).

#### Broiler Hatching Chicks and Eggs

94. Live broilers for domestic production, being fowls of the species *Gallus domesticus*, and weighing not more than 185 g, of tariff item No. 0105.11.21

[over access commitment, tariff item No. 0105.11.22]

95. Hatching eggs, for broilers, of fowls of the species *Gallus domesticus*, of tariff item No. 0407.11.11

[over access commitment, tariff item No. 0407.11.12].

#### Chicken: Live, Meat and Products

96. Live fowls of the species *Gallus domesticus* (other than those for breeding purposes and other than started pullets and spent fowls), weighing more than 185 g, of tariff item No. 0105.94.91

[over access commitment, tariff item No. 0105.94.92]

97. Meat and edible offal of fowls of the species *Gallus domesticus*, fresh, chilled or frozen, not cut in pieces (other than spent fowls), of tariff item No. 0207.11.91 or 0207.12.91

[over access commitment, tariff item No. 0207.11.92 or 0207.12.92]

98. Cuts of meat and edible offal, including livers, of fowls of the species *Gallus domesticus*, fresh, chilled or frozen (other than spent fowls), of tariff item No. 0207.13.91, 0207.14.21, or 0207.14.91.

[over access commitment, tariff item No. 0207.13.92 (bone in), 0207.13.93 (boneless), 0207.14.22, 0207.14.92 (bone in), or 0207.14.93 (boneless)]

99. Fat of fowls (not rendered or otherwise extracted) of the species *Gallus domesticus*, fresh, chilled, frozen, salted, in brine, dried or smoked, of tariff item No. 0209.90.10.

[over access commitment, tariff item No. 0209.90.20]

100. Meat of fowls of the species *Gallus domesticus*, salted, in brine, dried or smoked, of tariff item No. 0209.99.11.

[over access commitment, tariff item No 0210.99.12 (bone in) or 0210.99.13 (boneless)]

101. Sausages and similar products, made from meat, meat offal, or blood of fowls of the species *Gallus domesticus* and food preparations based on those products (other than in cans or glass jars or made from spent fowls), of tariff item No. 1601.00.21.

[over access commitment, tariff item No. 1601.00.22]

102. Prepared or preserved liver paste, made from fowls of the species *Gallus domesticus* (other than in cans or glass jars), of tariff item No. 1602.20.21.

[over access commitment, tariff item No. 1602.20.22]

103. Prepared meals, made from fowls of the species *Gallus domesticus* (other than specially defined mixtures and meals made from spent fowls), of tariff item No. 1602.32.12.

[over access commitment, tariff item No. 1602.32.13 (bone in) or 1602.32.14 (boneless)]

104. Prepared or preserved meat or meat offal of fowls of the species *Gallus domesticus* (other than prepared meals, fowls of the species *Gallus domesticus* in cans or glass jars, specially defined mixtures and products made from spent fowls), of tariff item No. 1602.32.93.

[over access commitment, tariff item No. 1602.32.94 (bone in) or 1602.32.95 (boneless)]

### **Turkey: Live, Meat and Products**

105. Live turkeys, weighing more than 185 g, of tariff item No. 0105.99.11.

[over access commitment, tariff item No. 0105.99.12]

106. Meat and edible offal of turkeys, fresh, chilled or frozen, not cut in pieces, of tariff item No. 0207.24.11, 0207.24.91, 0207.25.11, or 0207.25.91.

[over access commitment, tariff item No. 0207.24.12, 0207.24.92, 0207.25.12, or 0207.25.92]

107. Cuts of meat and edible offal, including livers, of turkeys, fresh, chilled or frozen, of tariff item No. 0207.26.10, 0207.27.11, or 0207.27.91.

[over access commitment, tariff item No. 0207.26.20 (bone in), 0207.26.30 (boneless), 0207.27.12, 0207.27.92 (bone in), or 0207.27.93 (boneless)]

108. Turkey fat (not rendered or otherwise extracted), fresh, chilled or frozen, salted, in brine, dried or smoked, that is classified under tariff item No. 0209.90.30.

[over access commitment, tariff item No. 0209.90.40]

109. Meat of turkeys, salted, in brine, dried or smoked, of tariff item No. 0210.99.14.

[over access commitment, tariff item No. 0210.99.15 (bone in) or 0210.99.16 (boneless)]

110. Sausages and similar products, made from meat, meat offal or blood of turkeys and food preparations based on those products (other than in cans or glass jars), of tariff item No. 1601.00.31.

[over access commitment, tariff item No. 1601.00.32]

111. Prepared or preserved liver paste, made from turkeys (other than in cans or glass jars), of tariff item No. 1602.20.31.

[over access commitment, tariff item No. 1602.20.32]

112. Prepared meals, made from turkeys (other than specially defined mixtures), of tariff item No. 1602.31.12.

[over access commitment, tariff item No. 1602.31.13 (bone in) or 1602.31.14 (boneless)]

113. Prepared or preserved meat or meat offal of turkeys (other than prepared meals and specially defined mixtures and other than in cans or glass jars), of tariff item No. 1602.31.93.

[over access commitment, tariff item No. 1602.31.94 (bone in) or 1602.31.95 (boneless)]

## **Beef and Veal**

114. Carcasses and half carcasses of bovine animals, fresh, chilled or frozen, that do not originate in Chile or a NAFTA country, of tariff item No. 0201.10.10 or 0202.10.10.  
[over access commitment, tariff item No. 0201.10.20 or 0202.10.20]

115. Cuts of meat of bovine animals, fresh, chilled or frozen, with bone in, that do not originate in Chile or a NAFTA country, of tariff item No. 0201.20.10 or 0202.20.10.  
[over access commitment, tariff item No. 0201.20.20 or 0202.20.20]

116. Boneless meat of bovine animals, fresh, chilled or frozen, that does not originate in Chile or a NAFTA country, of tariff item No. 0201.30.10 or 0202.30.10.  
[over access commitment, tariff item No. 0201.30.20 or 0202.30.20]

## **Milk and Cream**

117. Cream, neither concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 6 per cent, that is classified under tariff item No. 0401.40.10 or 0401.50.10.  
[over access commitment, tariff item No. 0401.40.20 or 0401.50.20]

## **Concentrated or Condensed Milk and Cream**

118. Milk and cream, containing added sugar or other sweetening matter, in powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%, of tariff item No. 0402.10.10.  
[over access commitment, tariff item No. 0402.10.20]

119. Milk and cream, in powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%, not containing added sugar or other sweetening matter, of tariff item No. 0402.21.11 or 0402.21.21.  
[over access commitment, tariff item No. 0402.21.12 or 0402.21.22]

120. Milk and cream, in powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%, containing added sugar or other sweetening matter, of tariff item No. 0402.29.11 or 0402.29.21.  
[over access commitment, tariff item No. 0402.29.12 or 0402.29.22]

122. Milk and cream, not in powder, granules or other solid forms, concentrated (whether or not containing added sugar or other sweetening matter) or not concentrated (containing added sugar or other sweetening matter), of tariff item No. 0402.91.10 or 0402.99.10.  
[over access commitment, tariff item No. 0402.91.20 or 0402.99.20]

## **Buttermilk**

123. Powdered buttermilk, whether or not containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa, of tariff item No. 0403.90.11.  
[over access commitment, tariff item No. 0403.90.12]

124. Buttermilk (other than powdered buttermilk), curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa, of tariff item No. 0403.90.91.  
[over access commitment, tariff item No. 0403.90.92]

## **Dairy Blends**

### **Other Products of Milk Constituents**

125. Products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included, of tariff item No. 0404.90.10.  
[over access commitment, tariff item No. 0404.90.20]

125.1 Powdered whey, whether or not containing added sugar or other sweetening matter, of tariff item No. 0404.10.21.  
[over access commitment, tariff item No. 0404.10.22]

125.2 Milk protein substances with a milk protein content of 85% or more by weight, calculated on a dry matter basis, that do not originate in a NAFTA country, Chile, Costa Rica or Israel, of tariff item No. 3504.00.00

### **Other Dairy Products**

121. Preparations (other than preparations of tariff item No. 2106.90.31 or 2106.90.32) containing more than 15% by weight of milk fat, but less than 50% by weight of dairy content, and suitable for use as butter substitutes, not elsewhere specified or included, of tariff item No. 2106.90.33.

[over access commitment, tariff item No. 2106.90.34]

126. Mixes and doughs, for the preparation of bread, pastry, cakes, biscuits and other bakers' wares of heading No. 19.05, containing more than 25% by weight of butterfat and not put up for retail sale, of tariff item No. 1901.20.11 or 1901.20.21.

[over access commitment, tariff item No. 1901.20.12 or 1901.20.22]

127. Milk, cream or butter substitutes containing 50% or more by weight of dairy content, not elsewhere specified or included, of tariff item No. 2106.90.31.

[over access commitment, tariff item No. 2106.90.32]

128. Food preparations of goods of heading Nos. 04.01 to 04.04 (other than ice cream mixes or ice milk mixes), containing more than 10% but less than 50% on a dry weight basis of milk solids, not in retail packaging, of tariff item No. 1901.90.33.

[over access commitment, tariff item No. 1901.90.34]

128.1 Food preparations of goods of heading Nos. 04.01 to 04.04 (other than ice cream mixes or ice milk mixes), containing 50% or more on a dry weight basis of milk solids, not in retail packaging, of tariff item No. 1901.90.53.

[over access commitment, tariff item No. 1901.90.54]

129. Food preparations, not elsewhere specified or included, containing 50% or more by weight of dairy content, of tariff item No. 2106.90.93.

[over access commitment, tariff item No. 2106.90.94]

130. Non-alcoholic beverages containing milk (other than chocolate milk) and containing 50% or more by weight of dairy content and not put up for retail sale, of tariff item No. 2202.90.42.

[over access commitment, tariff item No. 2202.90.43]

131. Complete feeds and feed supplements, including concentrates, containing 50% or more by weight, in the dry state, of non-fat milk solids (other than preparations of tariff item No. 2309.10.00, 2309.90.10, or 2309.90.20), not elsewhere specified or included, of tariff item No. 2309.90.31.

[over access commitment, tariff item No. 2309.90.32]

### **Ice Cream**

132. Chocolate ice cream mix and ice milk mix, of tariff item No. 1806.20.21 or 1806.90.11.

[over access commitment, tariff item No. 1806.20.22 or 1806.90.12]

133. Ice cream mixes and ice milk mixes, being food preparations of goods of heading Nos. 04.01 to 04.04, containing more than 10% but less than 50% on a dry weight basis of milk solids, of tariff item No. 1901.90.31.

[over access commitment, tariff item No. 1901.90.32]

133.1 Ice cream mixes and ice milk mixes, being food preparations of goods of heading Nos. 04.01 to 04.04, containing 50% or more on a dry weight basis of milk solids, of tariff item No. 1901.90.51.

[over access commitment, tariff item No. 1901.90.52]

134. Ice cream and other edible ice, whether or not containing cocoa, other than flavoured ice and ice sherbets, of tariff item No. 2105.00.91.

[over access commitment, tariff item No. 2105.00.92]



## Eggs and Egg Products

135. Eggs of fowls of the species *Gallus domesticus*, in the shell, fresh, preserved or cooked (other than hatching eggs for broilers), of tariff item No. 0407.11.91, 0407.21.10 or 0407.90.11.

[over access commitment, tariff item No. 0407.11.92, 0407.21.20 or 0407.90.12]

136. Egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter, of tariff item No. 0408.11.10 or 0408.19.10.

[over access commitment, tariff item No. 0408.11.20 or 0408.19.20]

137. Birds' eggs, not in the shell, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter, of tariff item No. 0408.91.10 or 0408.99.10.

[over access commitment, tariff item No. 0408.91.20 or 0408.99.20]

138. Egg preparations, not elsewhere specified or included, of tariff item No. 2106.90.51.

[over access commitment, tariff item No. 2106.90.52]

139. Egg albumin, of tariff item No. 3502.11.10 or 3502.19.10.

[over access commitment, tariff item No. 3502.11.20 or 3502.19.20]

## Margarine

140. Margarine (excluding liquid margarine) and substitutes for butter, of tariff item No. 1517.10.10 or 1517.90.21.

[over access commitment, tariff item No. 1517.10.20 or 1517.90.22]

## Cheeses

141. Fresh (unripened or uncured) cheese, including whey cheese and curd, of tariff item No. 0406.10.10.

[over access commitment, tariff item No. 0406.10.20]

142. Cheddar cheese and Cheddar types of cheese, grated or powdered, of tariff item No. 0406.20.11.

[over access commitment, tariff item No. 0406.20.12]

143. Grated or powdered cheese of all kinds, other than Cheddar and Cheddar types, of tariff item No. 0406.20.91.

[over access commitment, tariff item No. 0406.20.92]

144. Processed cheese, not grated or powdered, of tariff item No. 0406.30.10.

[over access commitment, tariff item No. 0406.30.20]

145. Blue veined cheese, of tariff item No. 0406.40.10.

[over access commitment, tariff item No. 0406.40.20]

146. Cheddar cheese and Cheddar types of cheese, of tariff item No. 0406.90.11.

[over access commitment, tariff item No. 0406.90.12]

147. Camembert cheese and Camembert types of cheese, of tariff item No. 0406.90.21.

[over access commitment, tariff item No. 0406.90.22]

148. Brie cheese and Brie types of cheese, of tariff item No. 0406.90.31.

[over access commitment, tariff item No. 0406.90.32]

149. Gouda cheese and Gouda types of cheese, of tariff item No. 0406.90.41.

[over access commitment, tariff item No. 0406.90.42]

150. Provolone cheese and Provolone types of cheese, of tariff item No. 0406.90.51.

[over access commitment, tariff item No. 0406.90.52]

151. Mozzarella cheese and Mozzarella types of cheese, of tariff item No. 0406.90.61.

[over access commitment, tariff item No. 0406.90.62]

152. Swiss/Emmental cheese and Swiss/Emmental types of cheese, of tariff item No. 0406.90.71.

[over access commitment, tariff item No. 0406.90.72]

153. Gruyère cheese and Gruyère types of cheese, of tariff item No. 0406.90.81.

[over access commitment, tariff item No. 0406.90.82]

154. Havarti cheese and Havarti types of cheese, of tariff item No. 0406.90.91.

[over access commitment, tariff item No. 0406.90.92]

155. Parmesan cheese and Parmesan types of cheese, of tariff item No. 0406.90.93.

[over access commitment, tariff item No. 0406.90.94]

156. Romano cheese and Romano types of cheese, of tariff item No. 0406.90.95.

[over access commitment, tariff item No. 0406.90.96]

157. All other cheeses, of tariff item No. 0406.90.98.

[over access commitment, tariff item No. 0406.90.99]

## **Yogurt**

158. Yogurt, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa, of tariff item No. 403.10.10.

[over access commitment, tariff item No. 0403.10.20]

## **Butter and Others**

159. Butter, of tariff item No. 0405.10.10.

[over access commitment, tariff item No. 0405.10.20]

159.1 Dairy spreads, of tariff item No. 0405.20.10.

[over access commitment, tariff item No. 0405.20.20]

160. Fats and oils derived from milk, other than butter and dairy spreads, of tariff item No. 0405.90.10.

[over access commitment, tariff item No. 0405.90.20]

## **Wheat**

161. Wheat and meslin, of tariff item No. 1001.11.10, 1001.19.10, 1001.91.10 or 1001.99.10.

[over access commitment, tariff item No. 1001.11.20, 1001.19.20, 1001.91.20 or 1001.99.20]

## **Wheat Products**

162. Wheat or meslin flour, of tariff item No. 1101.00.10.

[over access commitment, tariff item No. 1101.00.20]

163. Wheat groats, meal and pellets, of tariff item No. 1103.11.10 or 1103.20.11.

[over access commitment, tariff item No. 1103.11.20 or 1103.20.12]

164. Wheat grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), of tariff item No. 1104.19.11 or 1104.29.11.

[over access commitment, tariff item No. 1104.19.12 or 1104.29.12]

165. Wheat germ, whole, rolled, flaked or ground, of tariff item No. 1104.30.11.

[over access commitment, tariff item No. 1104.30.12]

166. Wheat starch, of tariff item No. 1108.11.10.

[over access commitment, tariff item No. 1108.11.20]

167. Wheat gluten, whether or not dried, of tariff item No. 1109.00.10.

[over access commitment, tariff item No. 1109.00.20]

168. Mixes and doughs, for the preparation of bread, pastry, cakes, biscuits and other bakers' wares of heading No. 19.05, containing 25% or more by weight of wheat, of tariff item No. 1901.20.13 or 1901.20.23.

[over access commitment, tariff item No. 1901.20.14, 1901.20.15 or 1901.20.24]

169. Uncooked pasta, containing 25% or more by weight of wheat, not stuffed or otherwise prepared, containing eggs, of tariff item No. 1902.11.10.  
[over access commitment, tariff item No. 1902.11.21 or 1902.11.29]
170. Uncooked pasta, containing flour and water only (where the flour content is 25% or more by weight of wheat), of tariff item No. 1902.19.21.  
[over access commitment, tariff item No. 1902.19.22 or 1902.19.23]
171. Uncooked pasta, containing 25% or more by weight of wheat, not stuffed or otherwise prepared, of tariff item No. 1902.19.11 or 1902.19.91  
[over access commitment, tariff item No. 1902.19.12, 1902.19.92 or 1902.19.93]
172. Cooked or pre-cooked pasta, containing 25% or more by weight of wheat, not stuffed and without meat, of tariff item No. 1902.30.11 or 1902.30.20.  
[over access commitment, tariff item No. 1902.30.12, 1902.30.31 or 1902.30.39]
173. Prepared foods, containing 25% or more by weight of wheat, obtained by the swelling or roasting of cereals or cereal products, of tariff item No. 1904.10.10.  
[over access commitment, tariff item No. 1904.10.21 or 1904.10.29]
- 173.1 Prepared foods, containing 25% or more by weight of wheat, obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals, of tariff item No. 1904.20.10 or 1904.20.61.  
[over access commitment, tariff item No. 1904.20.21, 1904.20.29 or 1904.20.62]
174. Cereals, containing 25% or more by weight of wheat, in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included, of tariff item No. 1904.30.10, 1904.30.61, 1904.90.10, 1904.90.21 or 1904.90.61.  
[over access commitment, tariff item No. 1904.30.21, 1904.30.29, 1904.30.62, 1904.90.29 or 1904.90.62]
175. Crispbread, containing 25% or more by weight of wheat, of tariff item No. 1905.10.10, 1905.10.40 or 1905.10.71  
[over access commitment, tariff item No. 1905.10.21, 1905.10.29, 1905.10.51, 1905.10.59 or 1905.10.72]
176. Sweet biscuits, waffles and wafers, containing 25% or more by weight of wheat, of tariff item No. 1905.31.21, 1905.31.91 or 1905.32.91.  
[over access commitment, tariff item No. 1905.31.22, 1905.31.23, 1905.31.92, 1905.31.93, 1905.32.92 or 1905.32.93]
177. Rusks, toasted bread and similar toasted products, containing 25% or more by weight of wheat, of tariff item No. 1905.40.20 or 1905.40.50.  
[over access commitment, tariff item No. 1905.40.31, 1905.40.39, 1905.40.61 or 1905.40.69]
178. Bread (other than bread leavened with yeast and unleavened bread for sacramental purposes), containing 25% or more by weight of wheat, of tariff item No. 1905.90.31 or 1905.90.34.  
[over access commitment, tariff item No. 1905.90.32, 1905.90.33 or 1905.90.35]
179. Biscuits, containing 25% or more by weight of wheat, of tariff item No. 1905.90.41 or 1905.90.42.  
[over access commitment, tariff item No. 1905.90.43, 1905.90.44 or 1905.90.45]
180. Pretzels, containing 25% or more by weight of wheat, of tariff item No. 1905.90.61.  
[over access commitment, tariff item No. 1905.90.62 or 1905.90.63]
181. Wheat bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of wheat, of tariff item No. 2302.30.10.  
[over access commitment, tariff item No. 2302.30.20]

## **Barley**

182. Barley, of tariff item No. 1003.10.11, 1003.10.91, 1003.90.11 or 1003.90.91.  
[over access commitment, tariff item No. 1003.10.12, 1003.10.92, 1003.90.12 or 1003.90.92]

## **Barley Products**

183. Barley flour, of tariff item No. 1102.90.11.

[over access commitment, tariff item No. 1102.90.12]

184. Barley groats, meal and pellets, of tariff item No. 1103.19.11 or 1103.20.21.

[over access commitment, tariff item No. 1103.19.12 or 1103.20.22]

185. Barley grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), of tariff item No. 1104.19.21 or 1104.29.21.

[over access commitment, tariff item No. 1104.19.22 or 1104.29.22]

186. Malt, whether or not roasted, of tariff item No. 1107.10.11, 1107.10.91, 1107.20.11, or 1107.20.91.

[over access commitment, tariff item No. 1107.10.12, 1107.10.92, 1107.20.12, or 1107.20.92]

187. Barley starch, of tariff item No. 1108.19.11.

[over access commitment, tariff item No. 1108.19.12]

188. Malt extract, of tariff item No. 1901.90.11.

[over access commitment, tariff item No. 1901.90.12]

189. Prepared foods obtained by the swelling or roasting of barley, of tariff item No. 1904.10.30.

[over access commitment, tariff item No. 1904.10.41 or 1904.10.49]

189.1 Prepared foods, of barley, obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals, of tariff item No. 1904.20.30 or 1904.20.63.

[over access commitment, tariff item No. 1904.20.41, 1904.20.49 or 1904.20.64]

190. Barley cereals, in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included, of tariff item No. 1904.90.30 or 1904.90.63.

[over access commitment, tariff item No. 1904.90.40 or 1904.90.64]

191. Barley bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of barley, of tariff item No. 2302.40.11.

[over access commitment, tariff item No. 2302.40.12]

## **Goods Classified Under Heading No. 98.04 or 98.26 of the List of Tariff Provisions Set Out in the Schedule to the *Customs Tariff***

192. Goods of heading No. 98.04 or 98.26 and that are otherwise classifiable under a tariff item referred to in any of items 94 to 191 of this List.

### **Cut Roses and Rose Buds**

193.(2) Not applicable. Refer to P.C. 2003-1621 SOR/2003-344.

### **Other Cuts of Swine**

194. [Repealed, SOR/2011-157]

<b>References</b>	
<b>Issuing Office</b>	Other Government Departments Programs Unit Commercial Programs Directorate Programs Branch
<b>Headquarters File</b>	
<b>Legislative References</b>	<a href="#"><i>Customs Act</i></a> <a href="#"><i>Customs Tariff</i></a> <a href="#"><i>Export and Import Permits Act</i></a>
<b>Other References</b>	<a href="#">D10-18-4</a> , <a href="#">D10-18-5</a> , <a href="#">D10-18-6</a> , <a href="#">D19-10-2</a> , <a href="#">D11-11-3</a>
<b>Superseded Memorandum D</b>	D10-18-1 dated January 28, 2010