Chapter 19

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

Notes.

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

Tariff Item	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.			
1901.10	-Preparations suitable for infants or young children, put up for retail sale			
1901.10.10	00Food preparations of flour, meal, starch or malt extract	KGM	6%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%
1901.10.20	Food preparations of goods of headings 04.01 to 04.04 containing more than 10% on a dry weight basis of milk solids		9.5%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free KRT: 3.5%
	10Certified organic	KGM KGM		
1901.10.90	Other		9.5%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free KRT: 3.5%
	10 Malt extract	KGM		
	90 Other	KGM		
1901.20	-Mixes and doughs for the preparation of bakers' wares of heading 19.05			
	In packages of a weight not exceeding 11.34 kg each:			
1901.20.11	Containing more than 25% by weight of butterfat, not put up for retail sale, within access commitment		4%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free GPT: 3%
		KGM		
	19 Other	KGM KGM		
1901.20.12	Containing more than 25% by weight of butterfat, not put up for retail sale, over access commitment		246% but not less than \$2.85/kg	
		KGM		
	19 Other	KGM KGM		

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1901.20.13	со	her, containing 25% or more by weight of wheat, within access mmitment		4%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%
		Mixes Doughs	KGM KGM		
1901.20.14	25 Fr no ov 10 <i>h</i>	her, in packages of a weight not exceeding 454 g each, containing % or more by weight of wheat, over access commitment; ozen, for bread, buns, rolls and pizza crusts, in packages of a weight t exceeding 900 g each, containing 25% or more by weight of wheat, er access commitment	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 4%
	20 <i>- L</i>	Doughs	KGM		
1901.20.15		her, containing 25% or more by weight of wheat, over access mmitment		11.93¢/kg plus 8.5%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT: Free HNT: 5.11¢/kg plus 3.5% KRT: 4.77¢/kg plus 3%
	/	······································			
		-Cake	KGM		
	-	Ooughs			
1901.20.19	Ot	her		6%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%
	10 <i>- I</i>	Mixes	KGM		
	20 <i>-</i> L	Doughs	KGM		
	In b	ulk or in packages of a weight exceeding 11.34 kg each:			
1901.20.21	sa	ontaining more than 25% by weight of butterfat, not put up for retail le, within access commitment		3%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free GPT: 3%
	/	······································			
		-Cereal cake mixes	KGM		
		-Other	KGM		
	∠∪L	Doughs	KGM		
1901.20.22	sa	ontaining more than 25% by weight of butterfat, not put up for retail le, over access commitment		244% but not less than \$2.83/kg	
	/				
	11	-Cereal cake mixes	KGM		
		Others.	1/014		
	19	-Other	KGM KGM		

	Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	1901.20.23	3 00	Other, containing 25% or more by weight of wheat, within access commitment	KGM	3%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%
	1901.20.24	00	Other, containing 25% or more by weight of wheat, over access commitment	KGM	11.93¢/kg plus 6%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 4.77¢/kg plus 2%
	1901.20.29)	Other		4.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%
			Mixes	KGM KGM		GF1. 3%
	1901.90		-Other			
			Malt extract:			
I	1901.90.11	00	Within access commitment	KGM	Free	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
	1901.90.12	2 00	Over access commitment	KGM	19.78¢/kg plus 17%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 7.91¢/kg plus 6.5%
I	1901.90.20)	Food preparations of flour, meal, starch or malt extract		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
		30	Malted milk mixes, powdered Other drink preparations, powdered			THAT, MATE FIGE
			Food preparations of goods of headings 04.01 to 04.04, containing more than 10% but less than 50% on a dry weight basis of milk solids:			
	1901.90.31	00	lce cream mixes or ice milk mixes, within access commitment	KGM	6.5%	CCCT, LDCT, UST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free GPT: 5%
	1901.90.32	2 00		KGM	267.5% but not less than \$1.16/kg	

Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1901.90.33		Other, not put up for retail sale, within access commitment	KOM	6.5%	CCCT, LDCT, UST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT: Free GPT: 5% HNT: 2.5%
		Prepared puddings	KGM KGM		
1901.90.34		Other, not put up for retail sale, over access commitment		250.5% but not less than \$2.91/kg	
		Prepared puddings	KGM KGM		
1901.90.39		Other		Free	CCCT, LDCT, GPT, UST MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
		Prepared puddings	KGM KGM		,
1901.90.40		Food preparations of goods of headings 04.01 to 04.04, containing 10% or less on a dry weight basis of milk solids		Free	CCCT, LDCT, GPT, UST CT, CRT, IT, NT, SLT, PT COLT, JT, PAT, HNT, KRT: Free
		Prepared puddings	KGM KGM		
		Food preparations of goods of headings 04.01 to 04.04, containing 50% or more on a dry weight basis of milk solids:			
1901.90.51	00	lce cream mixes or ice milk mixes, within access commitment	KGM	6.5%	CCCT, LDCT, UST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free GPT: 5%
1901.90.52	00	lce cream mixes or ice milk mixes, over access commitment	KGM	267.5% but not less than \$1.16/kg	
1901.90.53	00	Other, not put up for retail sale, within access commitment	KGM	6.5%	CCCT, LDCT, UST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free GPT: 5%
1901.90.54	00	Other, not put up for retail sale, over access commitment	KGM	250.5% but not less than \$2.91/kg	
1901.90.59	00	Other	KGM	Free	CCCT, LDCT, GPT, UST MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free

Tariff Item	ss	•	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
19.02		Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.			
		-Uncooked pasta, not stuffed or otherwise prepared:			
1902.11		Containing eggs			
1902.11.10	00	Containing 25% or more by weight of wheat, within access commitment	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 4% 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, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 4%
		Dried Other	KGM KGM		
1902.11.29		Other		16.27¢/kg plus 8.5%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free
			KGM KGM		KRT: 6.5¢/kg plus 3%
1902.11.90	00	Other	KGM	6%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 4% CIAT: 4%
1902.19		Other			
		Low protein or protein-free pasta, certified by Health Canada as special low protein or protein-free dietary products:			
1902.19.11	00	Containing 25% or more by weight of wheat, within access commitment	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
1902.19.12		Containing 25% or more by weight of wheat, over access commitment		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
		Dried	KGM KGM		

Tariff Item	SS Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1902.19.19	00 Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
	Other, containing flour and water only:			
1902.19.21	Containing 25% or more by weight of wheat, within access commitment		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
	30 <i>Dried</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, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
	30Dried			7711, 11111, 11111 100
	90 Other	KGM		
1902.19.23	Other, containing 25% or more by weight of wheat, over access commitment		16.27¢/kg	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 6.5¢/kg
	30 Dried			-
	90 Other	KGM		
1902.19.29	Other		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
	30 <i>Other</i>			
	Other:			
1902.19.91	00 Containing 25% or more by weight of wheat, within access commitment	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 4% CIAT: 4%
1902.19.92	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 2.3 kg each, over access commitment		4%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 4%
	30 <i>Dried</i>	KGM KGM		
1902.19.93	00 Other, containing 25% or more by weight of wheat, over access commitment	KGM	16.27¢/kg plus 8.5%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 6.5¢/kg plus 3%

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1902.19.99	30	Other Dried	KGM KGM	6%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 4% CIAT: 4%
1902.20.00)	-Stuffed pasta, whether or not cooked or otherwise prepared		11%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free GPT: 10% KRT: 4%
		In airtight containers			
1902.30		-Other pasta			
		Low protein or protein-free pasta, without meat, certified by Health Canada as special low protein or protein-free dietary products:			
1902.30.11	00	Containing 25% or more by weight of wheat, within access commitment	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
1902.30.12	2 00	Containing 25% or more by weight of wheat, over access commitment	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
1902.30.19	00	Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
1902.30.20	00	Other, containing 25% or more by weight of wheat, without meat, within access commitment	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 4%
		Other, containing 25% or more by weight of wheat, without meat, over access commitment:			
1902.30.31		In packages of a weight not exceeding 2.3 kg each		4%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 4%
		In airtight containers	KGM KGM		

Tariff Item	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1902.30.39 0)Other	KGM	4.01¢/kg plus 8.5%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT HNT: Free KRT: 1.6¢/kg plus 3%
1902.30.40	Other, without meat		6%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT COLT, JT, PAT, HNT, KRT: Free GPT: 4%
)In airtight containers)Other			
1902.30.50	With meat		11%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT COLT, JT, PAT, HNT, KRT: Free GPT: 10%
)In airtight containers)Other			
1902.40	-Couscous			
1902.40.10 0	0In packages of a weight not exceeding 11.34 kg each	KGM	5.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT COLT, JT, PAT, HNT, KRT: Free GPT: 5% CIAT: 5%
1902.40.20 0	OIn bulk or in packages of a weight exceeding 11.34 kg each	KGM	Free	CCCT, LDCT, GPT, UST MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
1903.00.00 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 MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
19.04	Prepared foods obtained by the swelling or roasting of cereals or cer products (for example, corn flakes); cereals (other than maize (corn)) grain form or in the form of flakes or other worked grains (except flow groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.	in		
1904.10	-Prepared foods obtained by the swelling or roasting of cereals or cer products	eal		
1904.10.10	Containing 25% or more by weight of wheat, within access commitmer	nt	4%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT COLT, JT, PAT, HNT, KRT: Free GPT: 3%
)Containing cane and/or beet sugar)Other			

Tariff Item S	S Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	Containing 25% or more by weight of wheat, over access commitment:			
1904.10.21	In packages of a weight not exceeding 454 g each Containing cane and/or beet sugar	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 4%
) Other	KGM		
1904.10.29	Other		11.64¢/kg plus 8.5%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 4.65¢/kg plus 3%
	OContaining cane and/or beet sugar	KGM KGM		
1904.10.30 00	0Of barley, within access commitment	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%
	Of barley, over access commitment:			
1904.10.41 00	0Breakfast cereals, in packages of a weight not exceeding 454 g each	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%
1904.10.49 00	0Other	KGM	12.6¢/kg plus 8.5%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 5¢/kg plus 3%
1904.10.90	Other		6%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%
	OContaining cane and/or beet sugar OOther	KGM KGM		
1904.20	-Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals			
1904.20.10 00	0Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, within access commitment	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%
	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, over access commitment:			

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1904.20.21	00 -	In packages of a weight not exceeding 454 g each	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 4%
1904.20.29	00 -	Other	KGM	9.17¢/kg plus 8.5%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 3.66¢/kg plus 3%
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, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%
		 Of barley, in packages of a weight not exceeding 11.34 kg each, over access commitment: 			
1904.20.41	00 -	Breakfast cereals, in packages of a weight not exceeding 454 g each	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%
1904.20.49	00 -	Other	KGM	9.95¢/kg plus 8.5%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 3.98¢/kg plus 3%
1904.20.50)	Other, in packages of a weight not exceeding 11.34 kg each		6%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%
		"Musli" type breakfast cereals Other	KGM KGM		GF1. 3%
		In bulk or in packages of a weight exceeding 11.34 kg each:			
1904.20.61	00 -	Containing 25% or more by weight of wheat, within access commitment	KGM	3%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%
1904.20.62	2 00 -	Containing 25% or more by weight of wheat, over access commitment	KGM	9.17¢/kg plus 6%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 3.66¢/kg plus 2%
1904.20.63	3 00 -	Of barley, within access commitment	KGM	3%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%

Tariff Item SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1904.20.64 00 -	Of barley, over access commitment	KGM	9.95¢/kg plus 6%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 3.98¢/kg plus 2%
1904.20.69 00 -	Other	KGM	4.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%
1904.30	Bulgur wheat			
1904.30.10 00 -	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, within access commitment	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%
-	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, over access commitment:			
1904.30.21 00 -	In packages of a weight not exceeding 454 g each	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 4%
1904.30.29 00 -	Other	KGM	9.17¢/kg plus 8.5%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 3.66¢/kg plus 3%
1904.30.50 00 -	Other, in packages of a weight not exceeding 11.34 kg each	KGM	6%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%
-	In bulk or in packages of a weight exceeding 11.34 kg each:			
1904.30.61 00 -	Containing 25% or more by weight of wheat, within access commitment	KGM	3%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%
1904.30.62 00 -	Containing 25% or more by weight of wheat, over access commitment	KGM	9.17¢/kg plus 6%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 3.66¢/kg plus 2%
1904.30.69 00 -	Other	KGM	4.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%

Tariff Item	S Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1904.90	-Other	JI.		
1904.90.10 0	0Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, within access commitment	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%
	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, over access commitment:			
1904.90.21 0	0In packages of a weight not exceeding 454 g each	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 4%
1904.90.29 0	0Other	KGM	9.17¢/kg plus 8.5%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 3.66¢/kg plus 3%
1904.90.30 0	0Of barley, in packages of a weight not exceeding 11.34 kg each, within access commitment	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%
1904.90.40 0	0Of barley, in packages of a weight not exceeding 11.34 kg each, over access commitment	KGM	9.95¢/kg plus 8.5%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 3.98¢/kg plus 3%
1904.90.50 0	0Other, in packages of a weight not exceeding 11.34 kg each	KGM	6%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%
	In bulk or in packages of a weight exceeding 11.34 kg each:			
1904.90.61 0	0Containing 25% or more by weight of wheat, within access commitment	KGM	3%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%
1904.90.62 0	0 Containing 25% or more by weight of wheat, over access commitment	KGM	9.17¢/kg plus 6%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 3.66¢/kg plus 2%
1904.90.63 0	0Of barley, within access commitment	KGM	3%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1904.90.64	4 00	Of barley, over access commitment	KGM	9.95¢/kg plus 6%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 3.98¢/kg plus 2%
1904.90.69	9	Other		4.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%
		Rice preparations	KGM KGM		
19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.			
1905.10		-Crispbread			
1905.10.10	00 00	Leavened with yeast, containing 25% or more by weight of wheat, within access commitment	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
		Leavened with yeast, containing 25% or more by weight of wheat, over access commitment:			
1905.10.21	1 00	In packages of a weight not exceeding 454 g each	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
1905.10.29	9 00	Other	KGM	13.51¢/kg	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 5.4¢/kg
1905.10.30	00 00	Other, leavened with yeast	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
1905.10.40	00 00	Not leavened with yeast, in packages of a weight not exceeding 11.34 kg each, containing 25% or more by weight of wheat, within access commitment	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%
		Not leavened with yeast, in packages of a weight not exceeding 11.34 kg each, containing 25% or more by weight of wheat, over access commitment:			
1905.10.51	1 00	In packages of a weight not exceeding 454 g each	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 4%

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1905.10.59	00 -	Other	KGM	13.51¢/kg plus 8.5%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 5.4¢/kg plus 3%
1905.10.60	00 -	Other, not leavened with yeast, in packages of a weight not exceeding 11.34 kg each	KGM	6%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%
	-	Other, not leavened with yeast, in bulk or in packages of a weight exceeding 11.34 kg each:			
1905.10.71	00 -	Containing 25% or more by weight of wheat, within access commitment	KGM	3%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%
1905.10.72	2 00 -	Containing 25% or more by weight of wheat, over access commitment	KGM	13.51¢/kg plus 6%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 5.4¢/kg plus 2%
1905.10.79	00 -	Other	KGM	4.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%
1905.20.00	00 -	Gingerbread and the like	KGM	3%	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
	-:	Sweet biscuits; waffles and wafers:			
1905.31	-	-Sweet biscuits			
1905.31.10	00 -	Certified by Health Canada as special low protein or protein-free products	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
	-	 -Other biscuits valued at 44¢/kg or more, said value to be based on the net weight and to include the value of the usual retail package: 			
1905.31.21	00 -	Containing 25% or more by weight of wheat, within access commitment	KGM	2%	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
1905.31.22	2 00 -	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 1.36 kg each, over access commitment	KGM	2%	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free

Tariff Item SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1905.31.23 00 -	Containing 25% or more by weight of wheat, over access commitment	KGM	5.42¢/kg plus 4%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 2.16¢/kg plus 1.6%
1905.31.29 00 -		KGM	3%	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
-	Other:			
1905.31.91 00 -	Containing 25% or more by weight of wheat, within access commitment	KGM	2%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 2%
1905.31.92 00 -	Sweet biscuits containing 25% or more by weight of wheat, in packages of a weight not exceeding 1.36 kg each, over access commitment	KGM	2%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 2%
1905.31.93 00 -	Other, containing 25% or more by weight of wheat, over access commitment	KGM	5.42¢/kg plus 4%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 2.16¢/kg plus 1.6%
1905.31.99 00 -	Other	KGM	3%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 2%
1905.32 -	-Waffles and wafers			
1905.32.10 00 -	Certified by Health Canada as special low protein or protein-free products	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
-	Other:			
1905.32.91 00 -	Containing 25% or more by weight of wheat, within access commitment	KGM	2%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 2%
1905.32.92 00 -	Wafers and frozen waffles containing 25% or more by weight of wheat, in packages of a weight not exceeding 454 g each, over access commitment	KGM	2%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 2%

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1905.32.93	3 00 -	Other, containing 25% or more by weight of wheat, over access commitment	KGM	5.42¢/kg plus 4%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 2.16¢/kg plus 1.6%
1905.32.99	9 00 -	Other	KGM	3%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 2%
1905.40	-1	Rusks, toasted bread and similar toasted products			
1905.40.10	00 -	Special dietary, as defined under regulations of Health Canada	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
1905.40.20	00 -	Other, leavened with yeast, containing 25% or more by weight of wheat, within access commitment	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
	-	Other, leavened with yeast, containing 25% or more by weight of wheat, over access commitment:			
1905.40.31	1 00 -	In packages of a weight not exceeding 454 g each	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
1905.40.39	9 00 -	Other	KGM	13.51¢/kg	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 5.4¢/kg
1905.40.40	00 -	Other, leavened with yeast	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
1905.40.50	00 -	Other, not leavened with yeast, containing 25% or more by weight of wheat, within access commitment	KGM	3.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%
	-	Other, not leavened with yeast, containing 25% or more by weight of wheat, over access commitment:			
1905.40.61	1 00 -	In packages of a weight not exceeding 454 g each	KGM	3.5%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%

Tariff Item SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1905.40.69 00 -	Other	KGM	13.51¢/kg plus 7.5%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT: Free KRT: 5.4¢/kg plus 3%
1905.40.90 00 -	Other	KGM	5.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%
1905.90 -	Other			
1905.90.10 00 -	Special dietary biscuits as defined under regulations of Health Canada; Low protein or protein-free biscuits certified by Health Canada as special low protein or protein-free products	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
1905.90.20 00 -	Bread, leavened with yeast; Unleavened bread for sacramental purposes and communion wafers	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
-	Other bread:			
1905.90.31 00 -	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, within access commitment	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 4%
1905.90.32 00 -	Fresh bread, buns and rolls, in packages of a weight not exceeding 1.36 kg each, or other bread in packages of a weight not exceeding 454 g each, containing 25% or more by weight of wheat, over access commitment	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 4%
1905.90.33 00 -	Other, containing 25% or more by weight of wheat, in packages of a weight not exceeding 11.34 kg each, over access commitment	KGM	8.47¢/kg plus 8.5%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free
1905.90.34 00 -	Containing 25% or more by weight of wheat, in bulk or in packages of a weight exceeding 11.34 kg each, within access commitment	KGM	3%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%
1905.90.35 00 -	Containing 25% or more by weight of wheat, in bulk or in packages of a weight exceeding 11.34 kg each, over access commitment	KGM	8.47¢/kg plus 6%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free
1905.90.39 -	Other		4.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%
	In packages of a weight not exceeding 11.34 kg each	KGM KGM		

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	-	Other biscuits:			
1905.90.41	00 -	Containing 25% or more by weight of wheat, valued at 44¢/kg or more, said value to be based on the net weight and to include the value of the usual retail package, within access commitment	KGM	2%	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 2%
1905.90.42	00 -	Other, containing 25% or more by weight of wheat, within access commitment	KGM	2%	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 2%
1905.90.43	00 -	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 1.36 kg each, over access commitment	KGM	2%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 2%
1905.90.44	00 -	 Other, containing 25% or more by weight of wheat, valued at 44¢/kg or more, said value to be based on the net weight and to include the value of the usual retail package, over access commitment 	KGM	5.42¢/kg plus 4%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free
1905.90.45	00 -	Other, containing 25% or more by weight of wheat, over access commitment	KGM	5.42¢/kg plus 4%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free
1905.90.49	-	Other		3%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 2%
		Soda biscuits	KGM KGM		
	-	Pizza and quiche; pastries, pies, puddings and cakes, including sweet products leavened with yeast; bakery products made without flour:			
1905.90.51	00 -	Pizza and quiche	KGM	14.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 10%
1905.90.59	-	Other		9.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free AUT: 7% NZT: 7% GPT: 7%
		Puddings Other:	KGM		
	91 -		KGM KGM		
		Other	KGM		

Tariff Item SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	Pretzels:			
1905.90.61 00	Containing 25% or more by weight of wheat, within access commitment	KGM	2%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
1905.90.62 00	Containing 25% or more by weight of wheat, in packages of a weight not exceeding 1.36 kg each, over access commitment	KGM	2%	CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free
1905.90.63 00	Containing 25% or more by weight of wheat, in packages of a weight exceeding 1.36 kg each, over access commitment	KGM	13.11¢/kg plus 4%	LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free
1905.90.69 00	Other	KGM	3%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
	Empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and cheese sticks:			
1905.90.71	In packages of a weight not exceeding 11.34 kg each		6%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 3%
	Cheese sticks	KGM KGM		
1905.90.72 00	In bulk or in packages of a weight exceeding 11.34 kg each	KGM	4.5%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
1905.90.90	Other		11%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 5%
	Corn chips and similar crisp snack foods	KGM KGM		2 9,0