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United States-Canada Agricultural Trade Implications of Canada-EU CETA

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Trade Policy Monitoring

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Report Highlights:

The Canada-European Union (EU) Comprehensive Economic and Trade Agreement (CETA) is a free trade agreement that covers nearly all Canada-EU trade, including agricultural trade. For the EU, it is a first trade pact with a G7 country. The EU is Canada's second largest trading partner, while Canada is the EU's 12th largest trading partner. Once implemented this spring (est. June 1, 2017), the concessions granted under CETA have the potential to adversely impact U.S. agricultural exports to Canada and EU markets. This report will focus on agricultural aspects of the CETA agreement and areas of trade implications for U.S. agricultural exports to Canada. Canada is the 2nd largest agricultural, fish, and forestry export market for U.S. farmers and ranchers valued at nearly \$23 billion in 2016.

General Information

Canada's total agricultural, fish and forestry imports were valued at \$34 billion in 2016. Imports from the U.S. totaled \$22.8 billion (62 percent of total Canadian imports), while imports from the EU totaled \$4 billion (10 percent of total Canadian imports). Approximately \$16 billion, or 80 percent, of the value of Canada's agricultural imports from the United States are comprised of consumer high-value products, including processed foods, fresh/frozen fruits and vegetables, and meats. As a result, Canada imports over 25 percent of the U.S. agricultural global trade in the consumer-oriented category.

Upon CETA implementation, the vast majority of EU agricultural, fish, and forestry products will enter Canada duty free, a very limited portion receiving phase-in treatments to duty-free status, and a portion being exempt from tariff reduction (100 tariff lines).

U.S. agricultural exports to Canada may encounter increased competition from products of EU origin. The level and timing U.S. trade impact is predicated on many comparative factors, including, but not limited to transportation costs and duration, currency exchange rates, price competitiveness, and regulatory differences. Canada's leading agricultural imports from the EU in 2016, by value, that will receive immediate duty-free access include: wine (\$770M), cocoa preparations (\$135M), fruit juice concentrates/powders (\$80M), cookies (\$70M), sugar confection (\$65), alcoholic cider, perry, mead, sake (\$43M), some bread, pastry, cakes (\$40M), waters (mineral/flavored) (\$39M), etc. This immediate duty-free access may create increased competition for exports of these U.S. products in particular. For reference, Canada's top agricultural imports from the EU in 2016, by tariff line, with trade valued at over \$20 million are made available in Appendix I.

Post analysis indicates a broad scope of U.S. agricultural product exports to Canada that may face more competition from the EU, with general categories including: proteins (specific beef, pork, lamb and poultry products), seafood, fruits and vegetables (incl. processed), grains, oilseeds, alcoholic beverages, and processed food products. U.S. exporters are encouraged to review the truncated Canadian tariff schedule for competing EU products whose current duty into Canada exceeds 5 percent and that will be receiving immediate duty-free or phased in duty free access under CETA (Refer to Appendix II).

Timeline for implementation of CETA:

Under current procedural timelines required by both parties, the expected plausible CETA implementation date is spring 2017 - June 1st. The CETA Agreement provides for provisional implementation "from the first day of the month following the date on which the Parties have notified each other that their respective internal requirements and procedures...have been completed or on such other date as the Parties may agree." Approvals to allow for provisional implementation of CETA by the European Union are expected to be completed by April 1, 2017. [Bill C-30](#), the implementing legislation for the CETA agreement in Canada, is still under review. Following Royal Assent of Bill C-30, implementing regulations must be reviewed, consulted, and published in the Canada Gazette II.

February 14, 2017: Canada's House of Commons passed Bill C-30, the implementing legislation for the EU-Canada Comprehensive Economic & Trade Agreement (CETA).

February 15, 2017: The European Parliament approved CETA by 408 votes to 254, with 33 abstentions. As a result, the agreement is expected to become provisionally operational as of April 1, while EU member states and regions continue the ratification process.

March 1, 2017: The Canadian Senate returned to session having completed the second reading of Bill C-30. There are plans to hold at least one Committee hearing in the Senate on the agreement. Since there is general approval of the CETA across multiple parties, with little opposition, Bill C-30 is expected to be passed quickly by the Canadian Senate.

March 2017: The CETA implementation legislation, Bill C-30, receives royal assent by the Governor General of Canada. A process that takes only days, once the Canadian Senate passes Bill C-30.

March – May, 2017: Implementing regulations for CETA will be introduced, reviewed, consulted, and published in Gazette I (as needed) and Gazette II.

June 1, 2017: Anticipated implementation date of the Canada-European Union (EU) Comprehensive Economic and Trade Agreement.

Meat and Dairy TRQs and Reallocations:

Meat: The EU will receive unlimited duty-free access to the Canadian market for beef and pork.

Canada is gaining duty-free access for beef to the European market through tariff rate quotas (TRQs) totaling close to 50,000 MT (carcass weight equivalent (CWE)). Part of this quota comes from shifting Canada's existing 3,200 MT (product weight basis, or 4,160 MT in CWE) share in the EU's MFN High Quality Beef quota stemming from the hormones case to a country-specific quota. In addition, Canadian beef will also receive duty-free, in-quota access under the existing 11,500 MT (product weight basis, or 14,950 MT in CWE) Hilton quota that Canada shares with the United States. U.S. exporters will continue to be charged the current 20 percent tariff on this quota. Canada further receives duty-free access for 3,000 MT of bison and 75,000 MT of pork, both volumes in carcass weight equivalent. All TRQs are gradually implemented over a six-year time period.

Dairy: Canada was granted unlimited access for dairy exports to the EU.

The EU was granted additional quota access over a 6 year period for 16,000 tons of cheese plus and additional allocation of 1,700 tons for industrial cheese. In addition Canada will assign 800 tons of its existing 20,000 ton WTO cheese TRQ to the EU. Canada also agreed to recognize a list of 143 EU geographical indications (GIs).

Geographical Indications:

Though Canada's trademark registration and implementation process is aligned with that of the United States, concerns exist as to how CETA implementation will impact this regime, specific to geographic indication (GI) protections of certain EU goods. Under the agreement, Canadian GI coverage expands beyond existing protections for wine and spirits to a broad range of agricultural products including cheeses, meats, and olives. Such provisions can limit U.S. market access in Canada for a number of these products.

As an example, the inclusion of a grandfathering clause in CETA is of particular concern as it appears to allow only companies with registered trademarks prior to October 18, 2013 to continue to use certain cheese names. No other non-European producers will be allowed to use these names. The cheese types affected are "Asiago", "Feta", "Muenster", "Fontina" and "Gorgonzola". However, future users will be allowed to use these names when accompanied by expressions such as "kind," "type," "style," "imitation," or the like. Some U.S. exporters to Canada will be impacted by this.

Beyond what is published in the Canadian implementing legislation, Post has not yet seen additional GI-specific implementing regulations that would address how the grandfathering provisions will be implemented. Additional details on the agreement's implementation are still needed to determine the impact on U.S. exporters and overall U.S. market share in Canada. U.S. agricultural industry groups, including dairy, have great concerns over the GI provisions in CETA.

Appendix I

Canada's top agriculture, fish and forestry imports from the EU (with a trade value in excess of \$20 million in 2016) and the applicable customs duty reduction under CETA

Commodity HS 6-digit sub- headings	Description	United States Dollars			Current rate of duty to be reduced to zero duty under CETA (on day one of implementation)
		2014	2015	2016	
	<i>TOTAL Canadian imports from the EU, of which:</i>	4,153,910,946	3,829,203,236	3,953,835,035	
220421	Wine, Fr Grape Nesoi & Gr Must W Alc, Nov 2 Liters	840,473,676	768,456,336	768,077,421	Ad valorem estimated 1%
220300	Beer Made From Malt	356,966,159	317,453,613	312,446,976	N/A – already Free
430110	Mink Furskins, Raw, Whole	324,183,876	246,493,015	177,420,159	N/A – already Free
180690	Cocoa Preparations, Not In Bulk Form, Nesoi	161,188,908	134,918,807	136,639,465	6%

Commodity HS 6-digit sub- headings	Description	United States Dollars			Current rate of duty to be reduced to zero duty under CETA (on day one of implementation)
		2014	2015	2016	
	<i>TOTAL Canadian imports from the EU, of which:</i>	4,153,910,94 6	3,829,203,23 6	3,953,835,03 5	
150910	Olive Oil/Fractions, Virgin, Not Chem Modified	124,189,148	105,373,284	129,327,844	N/A – already Free
220410	Sparkling Wine Of Fresh Grapes	112,833,291	114,163,219	126,655,852	N/A – already Free
040690	Cheese, Nesoi, Including Cheddar And Colby	140,243,376	119,339,436	121,752,419	TRQ
441114	Medium Density Fiberboard, Of A Thickness Gt 9 Mm	79,480,677	83,288,425	100,300,646	N/A – already Free
210690	Food Preparations Nesoi	79,303,791	72,642,183	81,136,122	7.5-10%
020329	Meat Of Swine, Nesoi, Frozen	50,273,697	53,986,148	79,189,816	N/A – already Free
190531	Cookies (Sweet	77,963,238	68,279,288	70,709,537	2-4%

Commodity HS 6-digit sub- headings	Description	United States Dollars			Current rate of duty to be reduced to zero duty under CETA (on day one of implementation)
		2014	2015	2016	
	<i>TOTAL Canadian imports from the EU, of which:</i>	4,153,910,94 6	3,829,203,23 6	3,953,835,03 5	
	Biscuits)				
170490	Sugar Confection (Incl Wh Choc), No Cocoa, Nesoi	63,750,053	57,374,002	64,965,880	0-10%
090121	Coffee, Roasted, Not Decaffeinated	41,275,510	40,355,533	44,364,694	N/A – already Free
200570	Olives Prep/Pres Ex Vinegar/Acetic Acid Not Frozen	46,906,168	40,209,461	43,677,638	Free or 8%
220600	Fermented Beverages Nesoi (Cider, Perry, Mead Etc)	43,369,629	44,859,285	43,268,350	Ad valorem estimated 1-3%
120991	Vegetable Seeds For Sowing	29,304,477	32,030,506	40,704,318	Free or 5.5%
190590	Bread, Pastry, Cakes, Etc	60,502,975	41,897,912	40,503,601	0-14.5%

Commodity HS 6-digit sub- headings	Description	United States Dollars			Current rate of duty to be reduced to zero duty under CETA (on day one of implementation)
		2014	2015	2016	
	<i>TOTAL Canadian imports from the EU, of which:</i>	4,153,910,94 6	3,829,203,23 6	3,953,835,03 5	
	Nesoi & Puddings				
220210	Waters, Incl Mineral & Aerated, Sweetnd Or Flavord	35,066,363	33,987,669	38,962,887	11%
190219	Pasta, Uncooked, Not Stuffed Etc., Nesoi	42,177,684	37,721,637	37,830,308	0-9%
441113	Medium Density Fiberboard, Thickness Gt 5Mm Lt=9Mm	22,322,696	23,132,232	33,514,158	N/A – already Free
180632	Chocolate & Othr Cocoa Preps, Not Bulk, Not Filled	35,316,406	37,837,870	32,976,221	6%
060110	Bulbs, Tubers, Corms, Crowns &	35,963,700	31,804,351	31,086,259	0-6%

Commodity HS 6-digit sub- headings	Description	United States Dollars			Current rate of duty to be reduced to zero duty under CETA (on day one of implementation)
		2014	2015	2016	
	<i>TOTAL Canadian imports from the EU, of which:</i>	4,153,910,94 6	3,829,203,23 6	3,953,835,03 5	
	Rhizoms Etc Dormant				
350790	Enzymes And Prepared Enzymes, Nesoi	23,872,105	23,970,680	29,922,027	N/A – already Free
230990	Animal Feed Prep Except Dog Or Cat Food, Retail Pk	27,096,213	26,351,986	29,877,916	0-10.5%
180620	Chocolate Prep Nesoi, In Blocks Etc. Over 2 Kg	31,473,186	26,652,970	29,859,078	0-6%
070960	Fruits Of Genus Capsicum Or Pimenta, Fresh/Chilled	12,126,488	23,207,634	27,547,038	0-8.5%
150990	Olive Oil/Fractions, Refined But Not Chem	24,014,247	23,024,795	27,371,885	N/A – already Free

Commodity HS 6-digit sub- headings	Description	United States Dollars			Current rate of duty to be reduced to zero duty under CETA (on day one of implementation)
		2014	2015	2016	
	<i>TOTAL Canadian imports from the EU, of which:</i>	4,153,910,946	3,829,203,236	3,953,835,035	
	Modified				
180500	Cocoa Powder, Not Sweetened	17,671,203	18,920,641	25,073,461	6%
350400	Peptones, Other Proteins & Deriv Etc; Hide Powder	23,973,875	25,223,974	24,498,485	N/A – already Free or Exempt from tariff reduction
040510	Butter	2,948,538	7,868,740	24,318,769	N/A – Exempt from tariff reduction
210390	Sauces Etc. Mixed Condiments And Seasonings Nesoi	28,930,842	21,731,479	24,016,993	8-11%
200190	Vegt/Fruit/Nut s Etc Nesoi Prep/Pres By Vinegar Etc	20,395,730	19,738,135	21,796,403	0-8%
220429	Wine, Fr Grape Nesoi & Gr Must With Alc, Nesoi	30,058,968	23,525,276	21,218,254	N/A – already Free

Appendix II

List of Canadian 8-digit tariff lines which currently have duty rates in excess of 5 percent and which, on day one of CETA implementation, will be reduced to zero duty
(i.e. duty free access for products originating in EU member states)

For a full description of these tariff lines, please consult the [Canadian Customs Tariff](#).

For information on customs duty reductions for other tariff lines not included in this table, please refer to this [link](#).

Tariff Line	Current rate of duty
01051121	0.86¢ each
01051290	8%
01051390	8%
01051490	8%
01059410	2.82¢/kg
01059491	1.90¢/kg
01059911	1.90¢/kg
02011020	26.5%
02011020	26.5%
02012020	26.5%
02012020	26.5%
02013020	26.5%
02013020	26.5%
02021020	26.5%
02021020	26.5%
02022020	26.5%
02022020	26.5%
02023020	26.5%
02023020	26.5%
02071110	8%
02071191	5% but not less than 4.74¢/kg or more than 9.48¢/kg
02071210	8%

Tariff Line	Current rate of duty
02071291	5% but not less than 4.74¢/kg or more than 9.48¢/kg
02071391	5% but not less than 4.74¢/kg or more than 9.48¢/kg
02071410	9%
02071491	5% but not less than 4.74¢/kg or more than 9.48¢/kg
02072411	5% but not less than 4.74¢/kg or more than 9.48¢/kg

Tariff Line	Current rate of duty
02072491	5% but not less than 4.74¢/kg or more than 9.48¢/kg
02072511	5% but not less than 4.74¢/kg or more than 9.48¢/kg
02072591	5% but not less than 4.74¢/kg or more than 9.48¢/kg
02072610	5% but not less than 4.74¢/kg or more than 9.48¢/kg
02072791	5% but not less than 4.74¢/kg or more than 9.48¢/kg
02074100	8%
02074200	5.5%
02075100	8%
02075200	5.5%
02076011	8%
02076020	5.5%

Tariff Line	Current rate of duty
02099010	5% but not less than 4.74¢/kg or more than 9.48¢/kg
02099030	5% but not less than 4.74¢/kg or more than 9.48¢/kg
02099090	11%
02109911	5% but not less than 4.74¢/kg or more than 9.48¢/kg
02109914	5% but not less than 4.74¢/kg or more than 9.48¢/kg
03061100	5%
03061490	5%
03061500	5%
03061900	5%
03062100	5%
03062400	5%
03062500	5%
03062900	5%
03077910	6.5%
04011010	7.5%
04012010	7.5%
04014010	7.5%
04015010	7.5%
04021010	3.32¢/kg
04022111	3.32¢/kg

Tariff Line	Current rate of duty
04022121	6.5%
04022911	3.32¢/kg
04022921	6.5%
04029110	2.84¢/kg
04029910	2.84¢/kg
04031010	6.5%
04039011	3.32¢/kg
04039091	7.5%
04041010	4.94¢/kg
04041021	3.32¢/kg
04051010	11.38¢/kg
04052010	7%
04059010	7.5%
04071111	1.51¢/dozen
04071191	1.51¢/dozen
04072110	1.51¢/dozen
04079011	1.51¢/dozen
04081110	8.5%
04081910	6.63¢/kg
04089110	8.5%
04089910	6.63¢/kg
04100000	11%
06011011	6%
06011029	6%
06012090	6%
06024010	6%
06029090	6%
06031200	8%
06031500	6%
06031900	6%
06039010	6.5%
06039020	8%
06042090	6%
06049090	8%
07011000	\$4.94/tonne

Tariff Line	Current rate of duty
07019000	\$4.94/tonne
07020011	1.41¢/kg but not less than 9.5%
07020019	1.41¢/kg but not less than 9.5%
07020021	4.68¢/kg but not less than 12.5%
07020091	4.68¢/kg but not less than 12.5%
07031010	4.23¢/kg but not less than 9.5%
07031021	2.12¢/kg but not less than 9.5%
07031031	4.68¢/kg but not less than 10.5%
07031041	2.81¢/kg but not less than 12.5%
07031091	2.81¢/kg but not less than 12.5%
07041011	1.88¢/kg but not less than 4% plus 4%
07041012	1.88¢/kg but not less than 4%

Tariff Line	Current rate of duty
07042011	5.62¢/kg but not less than 10.5% plus 4%
07042012	5.62¢/kg but not less than 10.5%
07049010	2.12¢/kg but not less than 6%
07049021	4.68¢/kg but not less than 12.5%
07049031	2.35¢/kg but not less than 12.5%
07049041	2.35¢/kg but not less than 12.5%
07051111	2.35¢/kg but not less than 12.5% plus 4%
07051112	2.35¢/kg but not less than 12.5%
07051911	2.35¢/kg but not less than 12.5% plus 4%
07051912	2.35¢/kg but not less than 12.5%
07061011	1.88¢/kg but not less than 4% plus 4%

Tariff Line	Current rate of duty
07061012	1.88¢/kg but not less than 4%
07061031	0.94¢/kg plus 4%
07061032	0.94¢/kg
07069010	1.41¢/kg but not less than 12.5%
07069021	1.88¢/kg but not less than 8.5% plus 4%
07069022	1.88¢/kg but not less than 8.5%
07069051	1.41¢/kg but not less than 6%
07070010	1.41¢/kg but not less than 6%
07070091	4.22¢/kg but not less than 12.5%
07081010	1.41¢/kg but not less than 6%
07081091	3.75¢/kg but not less than 8.5%
07082010	1.41¢/kg but not less than 6%

Tariff Line	Current rate of duty
07082021	3.75¢/kg but not less than 8.5% plus 4%
07082022	3.75¢/kg but not less than 8.5%
07092010	5.51¢/kg but not less than 7.5%
07092091	10.31¢/kg but not less than 12.5%
07094011	3.75¢/kg but not less than 12.5% plus 4%
07094012	3.75¢/kg but not less than 12.5%
07095110	8.43¢/kg but not less than 8.5%
07095190	8.43¢/kg but not less than 8.5%
07095910	8.43¢/kg but not less than 8.5%
07095990	8.43¢/kg but not less than 8.5%
07096010	3.75¢/kg but not less than 8.5%

Tariff Line	Current rate of duty
07099911	3.28¢/kg but not less than 8.5%
07099931	2.81¢/kg but not less than 12.5% plus 4%
07099932	2.81¢/kg but not less than 12.5%
07101000	6%
07102100	9.5%
07102200	9.5%
07102990	9.5%
07104000	9.5%
07108010	19%
07108020	12.5%
07108030	12.5%
07108040	11%
07108090	9.5%
07109000	12.5%
07114090	10.5%
07115100	8%
07115900	8%
07119090	8%
07122000	6%
07123100	6%
07123290	6%
07123300	6%
07123919	6%
07129020	6%
07129090	6%
07131010	5.5%
07143010	9.5%
07144010	9.5%
07145010	9.5%
07149010	9.5%
08061011	1.41¢/kg
08061099	6%

Tariff Line	Current rate of duty
08081090	8.5%
08083010	2.12¢/kg but not less than 8%
08083091	2.81¢/kg but not less than 10.5%
08091010	2.12¢/kg but not less than 8%
08091091	4.68¢/kg but not less than 10.5%
08092111	5.64¢/kg but not less than 8%
08092190	6%
08092910	5.64¢/kg but not less than 8%
08092921	5.62¢/kg but not less than 8.5%
08092990	6%
08093010	2.82¢/kg but not less than 8%
08093021	5.62¢/kg but not less than 10.5%
08093090	8.5%
08094010	1.06¢/kg but not less than 8%

Tariff Line	Current rate of duty
08094021	2.81¢/kg but not less than 10.5%
08094031	3.75¢/kg but not less than 10.5%
08094090	8.5%
08101010	5.62¢/kg but not less than 8.5%
08101091	5.62¢/kg but not less than 8.5%
08111010	5.62¢/kg but not less than 8.5%
08111090	12.5%
08112000	6%
08119010	9.37¢/kg but not less than 12.5%
08119020	10.5%
08121090	9.37¢/kg but not less than 10.5%
08129020	9.37¢/kg but not less than 14.5%
08129090	6%
08133000	6%
10011110	\$1.90/tonne
10011120	49%
10011910	\$1.90/tonne
10011920	49%
10019110	\$1.90/tonne

Tariff Line	Current rate of duty
10019120	76.5%
10019910	\$1.90/tonne
10019920	76.5%
10031011	\$0.99/tonne
10031091	\$0.99/tonne
10031092	21%
10039011	\$0.99/tonne
10039091	\$0.99/tonne
10039092	21%
11010010	\$2.42/tonne
11010020	\$139.83/tonne
11022000	6%
11029012	\$213.80/tonne plus 8.5%
11029090	6%
11031110	\$2.42/tonne
11031120	\$105.33 /tonne
11031912	\$177.50/tonne plus 6.5%
11032012	\$98.60/tonne plus 7%
11032022	\$15.90/tonne plus 7%
11032090	5%
11041912	\$106.50/tonne plus 7%
11041922	\$177.50/tonne plus 8.5%
11041990	5%
11042200	5%

Tariff Line	Current rate of duty
11042300	5%
11042912	\$113.40/tonne plus 7%
11042922	\$177.50/tonne plus 8.5%
11042990	5%
11043012	\$98.60/tonne plus 7%
11043090	5%
11051000	10.5%
11052000	8.5%
11061090	6%
11071011	0.31¢/kg
11071091	0.47¢/kg
11072011	0.31¢/kg
11081110	0.95¢/kg
11081120	\$237.90/tonne
11081911	0.83¢/kg
11081912	\$188.50/tonne
11081990	1.24¢/kg
11082000	6.5%
11090010	7.5%
11090020	\$397.30/tonne plus 14.5%
12081010	6%
12089010	6%
12093010	5.5%
12099190	5.5%
12099920	5.5%
12129920	6.5%
12141000	10%
15030000	7.5%
15041091	5%
15041099	5%
15043000	6.5%
15060000	7%

Tariff Line	Current rate of duty
15079090	9.5%
15089000	9.5%
15111000	6%
15119030	11%
15119090	11%
15121910	9.5%
15121920	11%
15122900	9.5%
15131100	6%
15131910	11%
15131990	11%
15132100	6%
15132990	11%
15141100	6%
15141900	11%
15149100	6%
15149900	11%
15151900	8%
15152900	9.5%
15155010	6%
15155090	11%
15159091	6%
15159099	11%
15161010	11%
15161090	11%
15162090	11%
15171010	7.5%
15179021	7.5%
15179091	11%
15179099	11%
15180090	8%
16010011	12.5%
16010019	12.5%
16010021	0.95¢/kg
16010031	0.95¢/kg
16021010	12.5%
16021090	12.5%
16023111	11%
16023112	7.5%

Tariff Line	Current rate of duty
16023191	12.5%
16023193	5% but not less than 4.74¢/kg or more than 9.48¢/kg
16023211	11%
16023212	7.5%
16023291	9.5%
16023293	5% but not less than 4.74¢/kg or more than 9.48¢/kg
16023910	11%
16023991	9.5%
16024110	9.5%
16024210	9.5%
16024910	12.5%
16025010	11%
16025091	9.5%
16029010	11%
16029091	12.5%
16030011	6%
16030019	6%
16041290	5%
16041390	9%
16041490	7%
16041500	8%
16041690	9%
16041700	7%
16041910	7%
16041990	7%
16042010	11%
16042020	7%
16042090	7%
16051000	5%
16054010	5%

Tariff Line	Current rate of duty
16054090	5%
16055600	6.5%
17011290	\$24.69/tonne
17011390	\$22.05/tonne
17021100	6%
17021900	6%
17024000	6%
17029011	\$11.99/tonne
17029012	\$13.05/tonne
17029013	\$13.26/tonne
17029014	\$13.47/tonne
17029015	\$13.69/tonne
17029016	\$13.90/tonne
17029017	\$14.11/tonne
17029018	\$15.17/tonne
17029029	2.12¢/kg
17029040	6%
17029050	8.5%
17029069	\$26.67/tonne
17029089	\$4.52/tonne
17029090	11%
17031010	12.5%
17039010	12.5%
17041000	9.5%
17049020	10%
17049090	9.5%
18050000	6%
18061010	6%
18061090	6%
18062021	5%
18062090	6%

Tariff Line	Current rate of duty
18063100	6%
18063200	6%
18069011	5%
18069090	6%
19011010	6%
19011020	9.5%
19011090	9.5%
19012015	11.93¢/kg plus 8.5%
19012019	6%
19012024	11.93¢/kg plus 6%
19019011	8.5%
19019012	19.78¢/kg plus 17%
19019031	6.5%
19019033	6.5%
19019039	9.5%
19019040	9.5%
19019051	6.5%
19019053	6.5%
19019059	9.5%
19021129	16.27¢/kg plus 8.5%
19021190	6%
19021923	16.27¢/kg
19021993	16.27¢/kg plus 8.5%
19021999	6%
19022000	11%
19023039	4.01¢/kg plus 8.5%
19023040	6%
19023050	11%
19024010	5.5%
19041029	11.64¢/kg plus 8.5%
19041049	12.6¢/kg plus 8.5%
19041090	6%
19042029	9.17¢/kg plus 8.5%

Tariff Line	Current rate of duty
19042049	9.95¢/kg plus 8.5%
19042050	6%
19042062	9.17¢/kg plus 6%
19042064	9.95¢/kg plus 6%
19043029	9.17¢/kg plus 8.5%
19043050	6%
19043062	9.17¢/kg plus 6%
19049029	9.17¢/kg plus 8.5%
19049040	9.95¢/kg plus 8.5%
19049050	6%
19049062	9.17¢/kg plus 6%
19049064	9.95¢/kg plus 6%
19051029	13.51¢/kg
19051059	13.51¢/kg plus 8.5%
19051060	6%
19051072	13.51¢/kg plus 6%
19053123	5.42¢/kg plus 4%
19053193	5.42¢/kg plus 4%
19053293	5.42¢/kg plus 4%
19054039	13.51¢/kg
19054069	13.51¢/kg plus 7.5%
19054090	5.5%
19059033	8.47¢/kg plus 8.5%
19059035	8.47¢/kg plus 6%
19059044	5.42¢/kg plus 4%
19059045	5.42¢/kg plus 4%
19059051	14.5%

Tariff Line	Current rate of duty
19059059	9.5%
19059063	13.11¢/kg plus 4%
19059071	6%
19059090	11%
20011000	8%
20019010	8%
20021000	11.5%
20029000	11.5%
20031000	17%
20039090	17%
20041000	6%
20049011	14.5%
20049012	14.5%
20049020	14%
20049030	17%
20049099	9.5%
20051000	8%
20052000	6%
20054000	8%
20055190	8%
20055900	8%
20056000	14%
20057090	8%
20058000	10.5%
20059911	14.5%
20059919	8%
20059990	8%
20060010	9.5%
20060020	6%
20071000	6.5%
20079100	8.5%
20079910	12.5%
20079990	8.5%
20081120	6%
20081190	6%
20081990	6%
20084010	6%
20084020	9.5%
20084090	9.5%

Tariff Line	Current rate of duty
20085010	6%
20085090	9.5%
20086010	6%
20086090	12.5%
20087010	6%
20087090	8%
20088000	8.5%
20089300	6%
20089790	6%
20089940	6%
20089990	6%
20095000	12.5%
20096190	9.5%
20096990	9.5%
20097110	9.35¢/litre but not less than 8.5%
20097911	9.35¢/litre but not less than 8.5%
20097919	9.35¢/litre but not less than 8.5%
20098920	9.5%
20099030	6%
20099040	9.5%
21021010	8%
21021020	6%
21031000	9.5%
21032010	12.5%
21032090	12.5%
21033020	9.5%
21039010	11%
21039020	8%
21039090	9.5%
21041000	6%
21042000	11%
21050010	9.5%

Tariff Line	Current rate of duty
21050091	6.5%
21061000	11%
21069021	6%
21069029	6%
21069031	5%
21069033	5%
21069035	8%
21069039	8%
21069041	6%
21069042	6%
21069051	6.68¢/kg
21069091	10.5%
21069092	10.5%
21069093	7%
21069095	8%
21069096	\$0.70/litre plus 19%
21069098	10.5%
21069099	10.5%
22019000	6.5%
22021000	11%
22029020	3.3¢/litre
22029031	11%
22029032	11%
22029041	11%
22029042	7.5%
22029049	11%
22029090	11%
22042110	1.87¢/litre
22042121	4.68¢/litre
22060011	28.16¢/litre
22060012	28.16¢/litre
22060021	7.74¢/litre
22060022	7.74¢/litre
22060031	21.12¢/litre
22060039	21.12¢/litre
22060041	28.16¢/litre
22060049	28.16¢/litre
22060050	2.82¢/litre
22060061	7.04¢/litre

Tariff Line	Current rate of duty
22060062	7.78¢/litre
22060063	8.52¢/litre
22060064	9.25¢/litre
22060065	10¢/litre
22060066	10.73¢/litre
22060067	11.48¢/litre
22060068	12.21¢/litre
22060071	12.95¢/litre
22060072	12.95¢/litre
22060080	2.11¢/litre
22060091	12.28¢/litre of absolute ethyl alcohol
22060092	12.28¢/litre of absolute ethyl alcohol
22060093	12.28¢/litre of absolute ethyl alcohol
22071010	12.28¢/litre of absolute ethyl alcohol
22071090	4.92¢/litre of absolute ethyl alcohol
22072011	4.92¢/litre of absolute ethyl alcohol
22072012	4.92¢/litre of absolute ethyl alcohol

Tariff Line	Current rate of duty
22072019	12.28¢/litre of absolute ethyl alcohol
22072090	6.5%
22084010	24.56¢/litre of absolute ethyl alcohol
22084090	12.28¢/litre of absolute ethyl alcohol
22085000	4.92¢/litre of absolute ethyl alcohol
22086000	12.28¢/litre of absolute ethyl alcohol
22087000	12.28¢/litre of absolute ethyl alcohol
22089021	12.28¢/litre of absolute ethyl alcohol
22089029	4.92¢/litre of absolute ethyl alcohol
22089041	35.2¢/litre
22089049	35.2¢/litre

Tariff Line	Current rate of duty
22089098	12.28¢/litre of absolute ethyl alcohol
22089099	12.28¢/litre of absolute ethyl alcohol
22090000	9.5%
23023020	\$98.60/tonne plus 4%
23024012	\$106.91/tonne
23099020	10.5%
23099099	8%
24011099	5.5%
24012010	8%
24012090	8%
24013000	6.5%
24021000	8%
24022000	12.5%
24029000	6.5%
24039110	5%
24039120	10%
24039190	13%
24039910	5%
24039920	9.5%
24039990	9.5%
29054300	5.5%
29054500	8%
33021011	\$0.70/litre plus 19%
33021012	10.5%
33021090	5%
35021110	8.5%
35021910	6.63¢/kg
35022000	6.5%
35029000	6.5%
35030090	8%

Tariff Line	Current rate of duty
35040012	270% but not less than \$3.15/kg
35040090	6.5%
35051019	8%
35051020	6.5%
35052090	8%
38231100	8%
38231200	8%
38231900	8%
38246000	5.5%